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## SCHEDULES

### SCHEDULE 25

Section 105

#### AMENDMENTS CONNECTED WITH GAMBLING ACT 2005

##### PART 1

##### AMENDMENTS OF THE TAX ACTS

###### *Exemption from corporation tax for profits of charitable companies from certain lotteries*

- 1 In section 505(1)(f) of ICTA (charitable companies: exemption for profits from lotteries), for the words from “a lottery if” to the end substitute “a lottery if the profits are applied solely to the charitable company's purposes and—
- (i) the lottery is an exempt lottery within the meaning of the Gambling Act 2005 by virtue of Part 1 or 4 of Schedule 11 to that Act;
  - (ii) the lottery is promoted in accordance with a lottery operating licence within the meaning of Part 5 of that Act; or
  - (iii) the lottery is promoted and conducted in accordance with Article 133 or 135 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985.”

###### **Commencement Information**

- II** Sch. 25 para. 1 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#) (with [art. 3](#))

###### *Exemption from income tax for profits of charitable trusts from certain lotteries*

- 2 In section 530(2) of ITA 2007 (charitable trusts: exemption for profits from lotteries), for paragraph (a) (together with the “or” following it) substitute—
- “(a) the lottery is an exempt lottery within the meaning of the Gambling Act 2005 by virtue of Part 1 or 4 of Schedule 11 to that Act,
  - (ab) the lottery is promoted in accordance with a lottery operating licence within the meaning of Part 5 of that Act, or”.

###### **Commencement Information**

- I2** Sch. 25 para. 2 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

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## PART 2

### AMENDMENTS OF BGDA 1981

#### *Introductory*

3 BGDA 1981 is amended as follows.

#### *Bookmakers: spread bets*

4 (1) Section 3 (bookmakers: spread bets) is amended as follows.

(2) In subsection (1), omit paragraph (b) (together with the “and” before it).

(3) For subsection (2) substitute—

“(2) A bet is a spread bet if it constitutes a contract the making or accepting of which is a regulated activity within the meaning of section 22 of the Financial Services and Markets Act 2000.”

#### *Liability to pay general betting duty*

5 In section 5B(3)(a) (liability to pay general betting duty), for “bookmaker's permit” substitute “ general betting operating licence (in Great Britain), or a bookmaker's permit (in Northern Ireland), ”.

#### **Commencement Information**

**I3** Sch. 25 para. 5 in force at 1.9.2007 by S.I. 2007/2532, art. 2

#### *Bet-brokers*

6 In section 5C(5) (bet-brokers: cases where section 5C does not apply), omit paragraph (b) (together with the “or” before it).

#### *Definitions for purposes of betting duties*

7 (1) Section 12(4) (definitions for purposes of Part 1) is amended as follows.

(2) In the definition of “betting office licence”, omit paragraph (a) (together with the “and” following it).

(3) In the definition of “bookmaker's permit”, omit paragraph (a) (together with the “and” following it).

(4) After that definition insert—

““general betting operating licence” has the same meaning as in Part 5 of the Gambling Act 2005 (see section 65(2)(c));”.

(5) Omit the definitions of “meeting”, “totalisator” and “track”.

#### **Commencement Information**

**I4** Sch. 25 para. 7(1)(5) in force at Royal Assent see Sch. 25 para. 23

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**15** Sch. 25 para. 7(2)-(4) in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#) (with [art. 4](#))

#### *Combined bingo*

8 In section 20A(1) (meaning of “combined bingo”), omit paragraph (a) (together with the “or” following it).

#### **Commencement Information**

**16** Sch. 25 para. 8 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

#### *Definitions for purposes of bingo duty*

9 (1) Section 20C(2) (definitions for purposes of Part 2) is amended as follows.

(2) After the definition of “bingo” insert—

““bingo premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(b)),”.

(3) For the definition of “licensed bingo” substitute—

““licensed bingo”—

(a) in Great Britain, means bingo played at premises licensed under a bingo premises licence, and

(b) in Northern Ireland, means bingo played at premises licensed under Chapter 2 of Part 3 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;”.

#### **Commencement Information**

**17** Sch. 25 para. 9 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#) (with [art. 5](#))

#### *Definition of “gaming”*

10 In section 33(1) (interpretation of Act), for the definition of “gaming” substitute—

““gaming” means playing a game of chance for a prize within the meaning of Group 4 of Schedule 9 to the Value Added Tax Act 1994;”.

#### **Commencement Information**

**18** Sch. 25 para. 10 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

#### *Supplementary provisions as to betting duties*

11 (1) Schedule 1 (enforcement) is amended as follows.

(2) Omit paragraph 7 (production of documents etc relating to general betting business or pool betting business).

(3) In paragraph 15 (cancellation of betting office licence)—

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- (a) at the beginning insert—
  - “(A1) This paragraph applies only in relation to premises in Northern Ireland.”,
- (b) in sub-paragraph (2), omit “in England or Wales or Northern Ireland”,
- (c) omit sub-paragraphs (3) to (4A), and
- (d) in sub-paragraph (5), omit “in Northern Ireland”.

#### **Commencement Information**

**I9** Sch. 25 para. 11(1)(2) in force at Royal Assent, see Sch. 25 para 23

**I10** Sch. 25 para. 11(3) in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

#### *Exemptions from bingo duty*

- 12 (1) Schedule 3 (exemptions from bingo duty) is amended as follows.
- (2) For paragraph 2B (and the italic cross-heading before it) substitute—

#### *“Non-profit making bingo*

- 2B (1) In calculating liability to bingo duty no account shall be taken of non-profit making bingo.
- (2) “Non-profit making bingo” means bingo—
- (a) in respect of the playing of which no charge in money or money's worth is made, and
  - (b) in respect of which no levy is charged on any of the stakes or on the winnings of any of the players (irrespective of the means by which the levy is charged),
- and it does not matter whether the charge or levy is compulsory, customary or voluntary.
- (3) In sub-paragraph (2)(a) “charge” includes an admission charge, but does not include—
- (a) any payment of the whole or any part of an annual subscription to a club,
  - (b) any payment of an entrance subscription for membership of a club, or
  - (c) any stakes hazarded.
- (4) In sub-paragraph (3)—
- “club” means a club which is so constituted and conducted, in respect of membership and otherwise, as not to be of a temporary character, and
  - “membership of a club” does not include temporary membership of a club.”
- (3) In paragraph 5(1) (small-scale amusements provided commercially)—
- (a) in paragraph (a), for the words from “premises” to the end substitute “ family entertainment centre within the meaning of the Gambling Act 2005 (see section 238); ”, and

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- (b) in paragraph (b), for the words from “a permit” to “that Act” substitute “an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c))”.
- (4) In paragraph 10(2) (notification to Commissioners by, and registration of, bingo-promoters), in the second sentence, for “the Gaming Act 1968” substitute “a bingo premises licence”.

#### Commencement Information

**I11** Sch. 25 para. 12 in force at 1.9.2007 by S.I. 2007/2532, art. 2 (with art. 6)

### PART 3

#### AMENDMENTS OF FA 1993 RELATING TO LOTTERY DUTY

##### *Introductory*

- 13 Chapter 2 of Part 1 of FA 1993 (lottery duty) is amended as follows.

##### *Charge to lottery duty*

- 14 In section 24(4) (lotteries in respect of which lottery duty not chargeable)—
- (a) in the opening words, for “not chargeable in respect” substitute “not chargeable (in Great Britain) in respect of a lottery which is an exempt lottery within the meaning of the Gambling Act 2005 (see section 258) or (in Northern Ireland) in respect”,
  - (b) in paragraph (a), omit “the Lotteries and Amusements Act 1976 or”,
  - (c) in paragraph (b), omit “Act or”,
  - (d) in paragraph (c), omit “Act or” and “section 5(3) of that Act or”, and
  - (e) omit paragraph (d).

#### Commencement Information

**I12** Sch. 25 para. 14 in force at 1.9.2007 by S.I. 2007/2532, art. 2

##### *Disclosure of information*

- 15 In section 37 (disclosure of information to or by the Gaming Board for Great Britain etc)—
- (a) in subsection (1), for “Gaming Board for Great Britain” substitute “Gambling Commission” and for “or Gaming Board” (in both places) substitute “or Gambling Commission”, and
  - (b) in subsection (2), for “Gaming Board for Great Britain” substitute “Gambling Commission” and for “or Gaming Board” substitute “or Gambling Commission”.

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## PART 4

### AMENDMENTS OF FA 1997 RELATING TO GAMING DUTY

#### *Introductory*

16 FA 1997 is amended as follows.

#### *Charge to gaming duty*

17 (1) Section 10 (charge to gaming duty) is amended as follows.

(2) In subsection (3)—

- (a) in paragraph (a), for “section 2(2) of the Gaming Act 1968” substitute “ Part 1 of Schedule 15 to the Gambling Act 2005 ”,
- (b) in paragraph (b), for “section 6 of that Act” substitute “ section 279 of that Act ”,
- (c) omit paragraph (c),
- (d) in paragraph (d), omit “section 41 of that Act or”, and
- (e) in paragraph (e), for “section 15 or 16 of the Lotteries and Amusements Act 1976” substitute “ Part 13 of that Act ”.

(3) After that subsection insert—

“(3A) This section does not apply to any gaming taking place by means of a machine that is an amusement machine for the purposes of the Betting and Gaming Duties Act 1981.

(3B) This section does not apply to any lawful gaming which consists of games played in Great Britain at an entertainment in respect of which all the payments made by the players (whether by way of entrance fee or stake or otherwise) are, after making permissible deductions from those payments, applied for a purpose other than that of private gain (within the meaning of the Gambling Act 2005).

(3C) For the purposes of subsection (3B), only the following deductions are permissible deductions—

- (a) deductions on account of reasonable expenses incurred in providing the facilities for the purposes of the games, and
- (b) deductions for the provision of prizes or awards in respect of the games.”

<sup>F1</sup>(4) .....

#### **Textual Amendments**

**F1** Sch. 25 para. 17(4) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), s. 114(16)(b)(17) (with s. 114(18))

#### **Commencement Information**

**I13** Sch. 25 para. 17 in force at 1.9.2007 by [S.I. 2007/2532](#), art. 2

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### *Banker's profits from gaming*

- 18 (1) Section 11 (rate of gaming duty) is amended as follows.
- (2) In paragraph (b) of subsection (10), for “the value, in money or money's worth, of the winnings paid” substitute “ the value of the prizes provided ”.
- (3) After that subsection insert—
- “(10A) Subsections (2) to (6)(a) of section 20 of the Betting and Gaming Duties Act 1981 (expenditure on bingo winnings: valuation of prizes) apply, with any necessary modifications, for the purposes of gaming duty as they apply for the purposes of bingo duty.”
- (4) In subsection (11), for “(10)” substitute “ (10A) ”.

#### **Commencement Information**

**I14** Sch. 25 para. 18 in force at 1.9.2007 by S.I. 2007/2532, art. 2

### *Definition of “gaming”*

- 19 In section 15(3) (definitions for purposes of the gaming duty provisions), for the definition of “gaming” substitute—
- ““gaming” has the same meaning as in the Betting and Gaming Duties Act 1981 (see section 33(1));”.

#### **Commencement Information**

**I15** Sch. 25 para. 19 in force at 1.9.2007 by S.I. 2007/2532, art. 2

### *Gaming Duty Register*

- 20 (1) Schedule 1 (gaming duty: administration, enforcement etc) is amended as follows.
- (2) In sub-paragraph (1) of paragraph 2 (interpretation), before the definition of “the register” insert—
- ““casino premises licence” has the same meaning as in Part 8 of the Gambling Act 2005 (see section 150(1)(a));
- “club gaming permit” has the same meaning as in that Act (see section 271);”.
- (3) In sub-paragraph (2) of that paragraph, for paragraphs (a) and (b) substitute—
- “(a) in respect of which a casino premises licence is for the time being in force, or
- (b) in respect of which a club gaming permit is for the time being in force.”
- (4) In paragraph 3(4)(a) (registrable persons: holders of licences under the Gaming Act 1968)—

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- (a) for “licence under the Gaming Act 1968” substitute “casino premises licence or club gaming permit”, and
  - (b) after “which the licence” insert “or permit”.
- (5) In paragraph 6 (notification of premises)—
- (a) in sub-paragraph (10)(a), for “licence under the Gaming Act 1968” substitute “casino premises licence or club gaming permit” and after “of the licence” insert “or permit”, and
  - (b) in sub-paragraph (11)(a), for “licence under the Gaming Act 1968” substitute “casino premises licence or club gaming permit” and after “of the licence” insert “or permit”.
- (6) In paragraph 14 (disclosure of information)—
- (a) in sub-paragraph (1), for “the Gaming Board for Great Britain” substitute “the Gambling Commission”, for “that Board” (in each place) substitute “that Commission” and for “that Board’s functions under the Gaming Act 1968” substitute “that Commission’s functions under the Gambling Act 2005”, and
  - (b) in sub-paragraph (2), for “the Gaming Board for Great Britain” substitute “the Gambling Commission” and for “that Board” (in both places) substitute “that Commission”.

**Commencement Information**

- I16** Sch. 25 para. 20(1)(6) in force at Royal Assent, see Sch. 25 para. 23
- I17** Sch. 25 para. 20(2)-(5) in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

**PART 5**

MISCELLANEOUS AMENDMENTS

*Provision of FA 1966 relating to repealed law*

- 21 In Schedule 3 to FA 1966 (provision relating to Schedule 1 to the Betting, Gaming and Lotteries Act 1963 (c. 2)), omit paragraph 6.

**Commencement Information**

- I18** Sch. 25 para. 21 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

*Customs and Excise Management Act 1979*

- 22 In section 1(1) of CEMA 1979 (interpretation), in paragraph (a)(ic) of the definition of “revenue trader”, for the words from “any gaming” to the end substitute “gaming within the meaning of the Betting and Gaming Duties Act 1981 (see section 33(1))”.

**Commencement Information**

- I19** Sch. 25 para. 22 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)



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## PART 6

### COMMENCEMENT

- 23 (1) Paragraphs 3, 4, 6, 7(1) and (5), 11(1) and (2), 13, 15, 16 and 20(1) and (6) and this paragraph come into force on the day on which this Act is passed.
- (2) The other provisions of this Schedule come into force in accordance with provision made by the Treasury by order.
- (3) The power to make an order under this paragraph is exercisable by statutory instrument.
- (4) An order under this paragraph—
- (a) may make different provision for different purposes, and
  - (b) may contain transitional provision and savings.

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