

Status: Point in time view as at 13/08/2009.

Changes to legislation: Finance Act 2007, Part 4 is up to date with all changes known to be in force on or before 15 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

SCHEDULES

SCHEDULE 25

AMENDMENTS CONNECTED WITH GAMBLING ACT 2005

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.”

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F1(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

I1 Sch. 25 para. 17 in force at 1.9.2007 by S.I. 2007/2532, art. 2

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

I2 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

I3 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));

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“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)—
- (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

- I4** Sch. 25 para. 20(1)(6) in force at Royal Assent, see Sch. 25 para. 23
- I5** Sch. 25 para. 20(2)-(5) in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

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