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*Status: Point in time view as at 19/07/2007.*

*Changes to legislation: Finance Act 2007, Section 7 is up to date with all changes known to be in force on or before 29 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)*

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# Finance Act 2007

## 2007 CHAPTER 11

### PART 1

#### CHARGES, RATES, THRESHOLDS ETC

#### *Gambling*

#### 7 Rates of gaming duty

(1) For the Table in section 11(2) of FA 1997 substitute—

“TABLE

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<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £1,836,500	15 per cent.
The next £1,266,000	20 per cent.
The next £2,217,500	30 per cent.
The next £4,680,000	40 per cent.
The remainder	50 per cent.”

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(2) In section 11(3) of that Act, for “40 per cent” substitute “ 50 per cent ”.

(3) The amendments made by this section have effect in relation to accounting periods beginning on or after 1st April 2007.

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