



# Finance Act 2008

## 2008 CHAPTER 9

### PART 1

#### CHARGES, RATES, ALLOWANCES, RELIEFS ETC

##### *Gambling duties*

### 22 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 £1,911,000	15 per cent
The next £1,317,000	20 per cent
The next £2,307,000	30 per cent
The next £4,869,500	40 per cent
The remainder	50 per cent”.

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(2) The amendment made by subsection (1) has effect in relation to accounting periods beginning on or after 1 April 2008.

**Status:**

Point in time view as at 24/05/2024.

**Changes to legislation:**

Finance Act 2008, Section 22 is up to date with all changes known to be in force on or before 25 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.