

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 114: Gaming Duty

Background Note

12. Gaming duty currently applies to gaming by way of the non-equal chance games specified in section 10(2) of FA 2007 and games that are essentially similar. This section has the effect of extending the scope of dutiable gaming to include equal chance gaming (games where players play against each other rather than against the house e.g. poker). It also replaces the current list of dutiable non-equal chance casino games with a generic description of such games, which removes the requirement for secondary legislation whenever new games are introduced.
13. The section also gives the Treasury powers to add or remove specified casino games or equal chance gaming from the scope of gaming duty by order.