



Finance Act 2015

2015 CHAPTER 11

PART 2

EXCISE DUTIES AND OTHER TAXES

Gaming duty

60 Rates of gaming duty

(1) In section 11(2) of FA 1997 (rates of gaming duty) for the table substitute—

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £2,347,500	15 per cent
The next £1,618,000	20 per cent
The next £2,833,500	30 per cent
The next £5,981,000	40 per cent
The remainder	50 per cent”

(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2015.