

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2019, SCHEDULE 19. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 19 **U.K.**

Section 63

#### GAMING DUTY

##### *Accounting periods*

- 1 (1) Section 11 of FA 1997 (rate of gaming duty) is amended as follows.
- (2) In subsection (2), for “subsection (3)” substitute “ subsections (3), (4A) and (4B) ”.
- (3) After subsection (4) insert—
- “(4A) Where the gaming duty provisions of this Act have effect in relation to any premises as if accounting periods were periods longer or shorter than six months (“alternative accounting periods”) as a result of—
- (a) a direction under paragraph 9(1A) of Schedule 1, or
  - (b) a direction or agreement under paragraph 9(1C) of Schedule 1,
- then for the purposes of determining the amount of gaming duty which is to be charged on those premises for that period, the Table in subsection (2) is modified in accordance with subsection (4B).
- (4B) Each amount specified in column 1 of the Table is multiplied by—

$$\frac{A}{B}$$

where—

A is the number of days in the alternative accounting period directed or agreed, and

B is the number of days in the period that would have been the accounting period in the absence of any direction or agreement (or where the alternative accounting period spans more than one such period, the first of those periods).”

- 2 (1) Paragraph 9 of Schedule 1 to FA 1997 (accounting periods) is amended as follows.
- (2) For sub-paragraph (1) substitute—
- “(1) Where the Commissioners and every relevant person so agree, the gaming duty provisions of this Act shall have effect in relation to any premises as if accounting periods for the purposes of those provisions were the periods specified in the agreement, which may be—
- (a) periods of six months (beginning on any date);

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- (b) periods (beginning on any date) which are longer or shorter than six months, but which must be the approximate equivalent of periods of six months in weeks.
- (1A) If the Commissioners have reason to believe that the liability in relation to any premises may not be discharged as it falls due from time to time, the Commissioners may direct that periods shorter than six months are to be treated as accounting periods for the purposes of the gaming duty provisions of this Act.
  - (1B) The Commissioners may direct in relation to any premises that periods beginning on dates other than 1st April and 1st October are to be treated as accounting periods for the purposes of the gaming duty provisions of this Act.
  - (1C) The Commissioners may by direction or by agreement with every relevant person make transitional arrangements in relation to any premises for periods (whether of six months or otherwise) to be treated as accounting periods for the purposes of the gaming duty provisions of this Act where—
    - (a) those premises cease to be specified in an entry on the gaming register for any person, or
    - (b) an agreement under sub-paragraph (1) or a direction under sub-paragraph (1A) or (1B) begins or ceases to have effect.
  - (1D) The Commissioners must not enter into an agreement under sub-paragraph (1) or give a direction under sub-paragraph (1B) unless they are satisfied that any transitional arrangements which are appropriate for the protection of the revenue have been agreed or directed.
  - (1E) Any direction under this paragraph continues to have effect until it is withdrawn by the Commissioners (unless otherwise specified in the direction).
  - (1F) Withdrawal of a direction under this paragraph in relation to any premises does not prevent the giving of further directions in relation to those premises.”.
- (3) In sub-paragraph (2), for “sub-paragraph (1) above” substitute “ this paragraph ”.
  - (4) Omit sub-paragraphs (3) and (4).
  - (5) For sub-paragraph (5) substitute—
    - “(5) The decisions mentioned in sub-paragraph (6) are to be treated as if they were listed in subsection (2) of section 13A of FA 1994 (customs and excise reviews and appeals: meaning of “relevant decision”) and accordingly are to be treated—
      - (a) as if they were relevant decisions for the purposes mentioned in subsection (1) of that section, and
      - (b) as if they were ancillary matters for the purposes of section 16 FA 1994 (appeals to a tribunal).
    - (6) The decisions are—

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- (a) a decision of the Commissioners to refuse a request for an agreement under sub-paragraph (1) or (1C), or to refuse a request for such an agreement on particular terms,
- (b) a decision of the Commissioners to give a direction under sub-paragraph (1A), (1B) or (1C), or to give such a direction in particular terms, or
- (c) a decision of the Commissioners not to give a direction under sub-paragraph (1A), (1B) or (1C).”

3 In paragraph 11(2) of Schedule 1 to FA 1997 (regulations), after “of this Act” insert “ or paragraph 9 of this Schedule ”.

#### *Carrying forward of losses*

4 In section 11 of FA 1997, for subsection (10) substitute—

- “(10) In subsection (8) above the banker's profits from any gaming are—
- (a) the value, in money or money's worth, of the stakes staked with the banker in any such gaming, less
  - (b) the value of the prizes provided by the banker to those taking part in such gaming otherwise than on behalf of a provider of the premises.
- (10ZA) Where the gross gaming yield from any premises in an accounting period is a negative amount (“amount X”)—
- (a) the gross gaming yield for those premises in that accounting period is treated as nil, and
  - (b) amount X may be carried forward in reduction of the gross gaming yield for those premises for one or more later accounting periods.”

#### *Removal of obligation to make payments on account*

5 In section 12 of FA 1997 (liability to pay gaming duty) omit subsections (4) and (6).

6 (1) The Gaming Duty Regulations 1997 (S.I. 1997/2196) are amended as follows.

(2) In regulation 2 (interpretation) omit the definition of “quarter”.

(3) Omit regulations 3 to 6 (Part II: payments on account) and the heading before them.

#### *Commencement*

7 The amendments made by this Schedule come into force on 1 October 2019.

8 (1) Where there is an agreement under paragraph 9(1) of Schedule 1 to FA 1997 and as a result the period to be treated as the accounting period for any premises is a period beginning on or before 30 September 2019 and ending after 30 September 2019 (a “paragraph 9(1) accounting period”), sub-paragraph (2) applies.

(2) The period to be treated as the accounting period for those premises is instead a period (a “transitional accounting period”) beginning on the date specified in the agreement and ending on 30 September 2019.

(3) For the purposes of determining the amount of gaming duty which is to be charged on those premises for the transitional accounting period, the Table in section 11(2) of FA 1997 is modified in accordance with sub-paragraph (4).

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(4) Each amount specified in column 1 of the Table is multiplied by—

$$\frac{A}{B}$$

where—

A is the number of days in the transitional accounting period, and

B is the number of days in the paragraph 9(1) accounting period.

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