



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Gaming duty

91 Amounts of gross gaming yield charged to gaming duty

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

“TABLE

Part of gross gaming yield	Rate
The first £2,471,000	15%
The next £1,703,500	20%
The next £2,983,000	30%
The next £6,296,500	40%
The remainder	50%”.

(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2020.

Status:

Point in time view as at 24/02/2022.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2020, Cross Heading: Gaming duty.