



TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £242,250	2½ per cent.
The next £538,000	12½ per cent.
The next £538,000	20 per cent.
The next £941,750	30 per cent.
The remainder	40 per cent.

New King's Beam House  
22 Upper Ground  
London SE1 9PJ

5th September 2001

*Martin Brown*  
Commissioner of Customs and Excise

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EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations amend the Gaming Duty Regulations 1997 (S.I. 1997/2196), regulation 5, the amount of payments on account. They substitute a new Table reflecting changes to gaming duty made by s. 7 of the Finance Act 2001 (c. 9), and will apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2001.

The duty rates and bands in the Table are those for the first three months of each six monthly accounting period, hence the bands represent half of the new bands of gross gaming yield shown in the Finance Act 2001. The interim quarterly payments under the 1997 Regulations are intended to be roughly half of the expected duty liability for the six-monthly period.

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