

2007 No. 2167

EXCISE

The Gaming Duty (Amendment) Regulations 2007

Made - - - - *25th July 2007*

Laid before the House of Common *25th July 2007*

Coming into force - - *1st October 2007*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by sections 12(4) and 14(1) of the Finance Act 1997(a).

Citation and commencement

1. These Regulations may be cited as the Gaming Duty (Amendment) Regulations 2007 and come into force on 1st October 2007.

Interpretation

2. In these Regulations “quarter” means the first three months of an accounting period.

Application and revocation

3.—(1) These Regulations apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2007.

(2) The Gaming Duty (Amendment) Regulations 2005(b) are revoked.

The amount of payments on account

4. For the purpose of calculating payments on account of gaming duty in the cases to which these Regulations apply, substitute the following Table for the Table in regulation 5 of the Gaming Duty Regulations 1997(c):

(a) 1997 (c.16); section 10 defines “gaming duty”; section 15(2) provides for sections 10 to 14 and Schedule 1 to be construed as one with the Customs and Excise Management Act 1979 (c.2) and section 1(1) of that Act (amended by the Commissioners for Revenue and Customs Act 2005 (c.11), Schedule 4, paragraph 22) defines “the Commissioners”; section 15(3) defines “accounting period”.

(b) S.I. 2005/1727, which substituted a new Table for the Table in regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196).

(c) S.I. 1997/2196, amended by S.I. 1998/2055, 1999/2489, 2000/2408, 2001/3021, 2002/2310, 2003/2247, 2004/2243, 2005/1727 and 2006/1999.

Table

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £918,250	15 per cent.
The next £633,000	20 per cent.
The next £1,108,750	30 per cent.
The next £2,340,000	40 per cent.
The remainder	50 per cent.

25th July 2007

Two of the Commissioners for Her Majesty's Revenue and Customs

Steve Lamey
Dave Hartnett

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 section 7 of the Finance Act 2007 (c. 11)(a), and will apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2007.

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 section 7 of the Finance Act 2007. The interim quarterly payments under these Regulations are intended to be roughly half of the expected duty liability for the six-monthly period.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

(a) It creates rates of 15, 20, 30, 40 and 50 per cent. which must be applied respectively to specified, increasing parts of the gross gaming yield (in place of the rates of 2.5, 12.5, 20, 30 and 40 per cent. which had to be applied to the former such parts of the gross gaming yield).

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