

2007 No. 2532 (C. 96)

INCOME TAX

CORPORATION TAX

EXCISE

**The Finance Act 2007, Schedule 25 (Commencement and
Transitional Provisions) Order 2007**

Made - - - -

30th August 2007

The Treasury make the following Order in exercise of the powers conferred by paragraph 23 of Schedule 25 to the Finance Act 2007(a).

Citation and interpretation

1.—(1) This Order may be cited as the Finance Act 2007, Schedule 25 (Commencement and Transitional Provisions) Order 2007.

(2) In this Order—

“the 2006 Order” means the Gambling Act 2005 (Commencement No. 6 and Transitional Provisions) Order 2006(b); and

“BGDA 1981” means the Betting and Gaming Duties Act 1981(c).

Provisions coming into force on 1st September 2007

2. The provisions of Schedule 25 to the Finance Act 2007, other than the provisions specified in paragraph 23(1) of that Schedule (which came into force on the day that Act was passed), come into force on 1st September 2007.

Transitional provisions

3. In section 505(1)(f)(ii) of the Income and Corporation Taxes Act 1988(d) (charitable companies: exemption for profits from lotteries) and section 530(2) of the Income Tax Act 2007(e) (charitable trusts: exemption for profits from lotteries) the references to “lottery operating licence” include an operating licence which is treated as being held by a society by virtue of paragraph 68 of Schedule 4 to the 2006 Order.

(a) 2007 c.11.

(b) S.I. 2006/3272, to which there are amendments not relevant to this Order.

(c) 1981 c.63.

(d) 1988 c.1; paragraph (f) of section 505(1) was inserted by s138 of the Finance Act 1995 (c.4) and amended by paragraph 1 of Schedule 25 to the Finance Act 2007.

(e) 2007 c.3; section 530(2) was amended by paragraph 2 of Schedule 25 to the Finance Act 2007.

4. In section 12(4) of BGDA 1981(a) (definitions for purposes of Part 1 of that Act) the reference to “general betting operating licence” includes an operating licence granted by virtue of paragraph 40(4) of Schedule 4 to the 2006 Order(b).

5.—(1) In section 20C(2) of BGDA 1981(c) (definitions for purposes of Part 2 of that Act) the references to “bingo premises licence” include a bingo club licence which is to have effect, by virtue of paragraph 62 of Schedule 4 to the 2006 Order, to authorise the licensed premises to be used for providing facilities for gambling as if it were a bingo premises licence.

(2) In paragraph (1) “bingo club licence” has the same meaning as in paragraph 1(1) of Schedule 4 to the 2006 Order.

6.—(1) Paragraph 5(1) of Schedule 3 to BGDA(d) (exemptions from bingo duty: small scale amusements provided commercially) is subject to the following transitional provisions.

(2) In paragraph (a) the reference to “family entertainment centre” includes premises in respect of which—

- (a) an application for a family entertainment centre gaming machine permit under Schedule 10 to the Gambling Act 2005(e) is treated by virtue of paragraph 98 of Schedule 4 to the 2006 Order as having been granted, or
- (b) a permit under section 34 of the Gaming Act 1968(f) is to have effect, by virtue of paragraph 62 of Schedule 4 to the 2006 Order, to authorise the premises to be used for the purposes of providing facilities for gambling as if it were a family entertainment centre premises licence(g).

(3) In paragraph (b) the reference to “an adult gaming centre premises licence” includes a permit under section 34 of the Gaming Act 1968 which is to have effect, by virtue of paragraph 62 of Schedule 4 to the 2006 Order, to authorise the premises to which the permit relates to be used for the purposes of providing facilities for gambling as if it were an adult gaming centre premises licence.

Steve McCabe

Claire Ward

30th August 2007

Two of the Lords Commissioners of Her Majesty’s Treasury

(a) The definition of “general betting operating licence” in section 12(4) was inserted by paragraph 7 of Schedule 25 to the Finance Act 2007.

(b) Paragraph 40(7) provides that an operating licence granted by virtue of sub-paragraph (4) is referred to in Schedule 4 as an interim operating licence.

(c) Section 20C(2) was inserted by section 9(1) of the Finance Act 2003 (c.14) and amended by paragraph 9 of Schedule 25 to the Finance Act 2007.

(d) Paragraph 5(1) of Schedule 3 was relevantly amended by paragraph 10(a) of Schedule 3 to the Finance Act 1995, section 9(5) of the Finance Act 2003 and paragraph 12(3) of Schedule 25 to the Finance Act 2007.

(e) 2005 c.19.

(f) 1968 c.65.

(g) See section 150(1)(d) of the Gambling Act 2005.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force on 1st September 2007 those provisions of Schedule 25 to the Finance Act 2007 (“Schedule 25”) which are not already in force. It also contains transitional provisions. Schedule 25 contains amendments connected with the implementation of the Gambling Act 2005. The relevant provisions of the Gambling Act 2005 come into force on 1st September 2007 pursuant to the Gambling Act 2005 (Commencement No. 6 and Transitional Provisions) Order 2006 (“the 2006 Order”).

Article 1 provides for citation and interpretation.

Article 2 brings into force on 1st September 2007 those provisions of Schedule 25 that are not already in force.

Articles 3 to 6 make transitional provision.

Article 3 provides that the references to “lottery operating licence” in section 505(1)(f)(ii) of the Income and Corporation Taxes Act 1988 and section 530(2) of the Income Tax Act 2007 includes an operating licence which is treated as being held by a society by virtue of paragraph 68 of Schedule 4 to the 2006 Order.

Article 4 provides that the reference to “general betting operating licence” in section 12(4) of the Betting and Gaming Duties Act 1981 (“BGDA”) includes an interim operating licence granted under paragraph 40(4) of Schedule 4 to the 2006 Order.

Article 5 provides that the references to “bingo premises licence” in section 20C(2) of BGDA include a bingo club licence which is to have effect to authorise the licensed premises to be used for providing facilities for gambling as if it were a bingo premises licence.

Article 6 makes transitional provision in respect of paragraph 5(1) of Schedule 3 to BGDA. Article 6(2) provides that the reference in paragraph 5(1)(a) to “family entertainment centre” (“FEC”) includes premises in respect of which an application for a FEC gaming machine permit under Schedule 10 to the Gambling Act 2005 is treated as having been granted. The reference to a FEC also includes premises in respect of which a permit under section 34 of the Gaming Act 1968 is to have effect to authorise the premises to be used for the purposes of providing facilities for gambling as if it were a FEC premises licence. Article 6(3) provides that the reference in paragraph 5(1)(b) to “an adult gaming centre premises licence” includes a permit under section 34 of the Gaming Act 1968 which is to have effect to authorise the premises to which the permit relates to be used for the purposes of providing facilities for gambling as if it were an adult gaming centre premises licence.

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