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STATUTORY INSTRUMENTS

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**2007 No. 2910**

**EXCISE**

**The Gaming Duty (Additional Games) Order 2007**

*Approved by the House of Commons*

<i>Made</i>	- - - -	<i>8th October 2007</i>
<i>Laid before the House of Commons</i>	- - - -	<i>8th October 2007</i>
<i>Coming into force</i>	- -	<i>9th October 2007</i>

The Treasury make the following Order in exercise of the power conferred by section 10(5) of the Finance Act 1997<sup>(1)</sup>.

It appears to the Treasury, having regard to the character of the games listed in article 3 below and the circumstances in which they are played, appropriate to add them to those games mentioned in section 10(2) of the Finance Act 1997.

**Citation and commencement**

**1.** This Order may be cited as the Gaming Duty (Additional Games) Order 2007 and comes into force on 9th October 2007.

**Application**

**2.** This Order has effect in relation to any gaming by way of any game in article 3 begun on or after 9th October 2007.

**Games added to those mentioned in section 10(2) of the Finance Act 1997**

**3.** The following games are added to those mentioned in section 10(2) of the Finance Act 1997 (gaming by way of certain games)—

- (a) “casino hold ‘em poker”;
- (b) “let it ride”;
- (c) “pai gow poker”;
- (d) “Texas hold ‘em bonus poker”;
- (e) “two way Texas hold ‘em casino poker”;
- (f) “ultimate Texas hold ‘em poker”.

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<sup>(1)</sup> 1997 c. 16; section 10(2) was amended by section 11(1) of the Finance Act 2002 (c.23).

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**Status:** *This is the original version (as it was originally made). This item of legislation is currently only available in its original format.*

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8th October 2007

*Dave Watts*  
*Frank Roy*  
Two of the Lords Commissioners of Her  
Majesty's Treasury

## EXPLANATORY NOTE

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

This Order, which comes into force on 9th October 2007, adds to the games mentioned in section 10(2) of the Finance Act 1997 (c.16). Section 10(1) of that Act provides for a duty of excise called gaming duty to be charged on any premises in the United Kingdom where certain gaming takes place. The gaming is described in section 10(2).

From 1 September 2007 the Gambling Commission has permitted casinos to offer six new games. This Order extends the list of games, gaming by way of which subjects premises to gaming duty, to include the six new games.

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