

**2008 No. 1949**

**EXCISE**

**The Gaming Duty (Amendment) Regulations 2008**

*Made* - - - - 22nd July 2008

*Laid before the House of Commons* 22nd July 2008

*Coming into force* - - 1st October 2008

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 2008 and come into force on 1st October 2008.

**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 2008.

(2) The Gaming Duty (Amendment) Regulations 2006(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):

**Table**

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £955,500	15 per cent
The next £658,500	20 per cent
The next £1,153,500	30 per cent

(a) 1997 (c. 16); section 10 (amended by the Finance Act 2007 (c. 11), section 105, Sch 25, Pt 4 and S.I. 2007/2910) 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 defines "the Commissioners"; section 15(3) defines "accounting period".

(b) S.I. 2006/1999, 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, 2006/1999, 2007/2167.

The next £2,434,750	40 per cent
The remainder	50 per cent

*Dave Hartnett*

*Steve Lamey*

22nd July 2008

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

### **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 the bands of gross gaming yield for gaming duty made by section 20 of the Finance Act 2008 (c. 9)(a), and will apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2008.

The duty rates 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 20 of the Finance Act 2008. The interim quarterly payments under these Regulations are intended to be roughly half of the expected duty liability for the six monthly period.

A full and final Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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(a) It specifies new increasing parts of the gross gaming yield which are subject to rates of 15, 20, 30, 40 and 50 per cent.

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