

**2010 No. 1677**

**EXCISE**

**The Gaming Duty (Amendment) Regulations 2010**

*Made* - - - - *24th June 2010*

*Laid before the House of Commons* *24th June 2010*

*Coming into force* - - *1st October 2010*

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

**Citation and commencement**

1. These Regulations may be cited as the Gaming Duty (Amendment) Regulations 2010 and come into force on 1st October 2010.

**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 2010.

(2) The Gaming Duty (Amendment) Regulations 2008(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):

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(a) 1997 c. 16; section 10 (amended by section 11 of the Finance Act 2002 (c.23), section 105 of, and part 4 of Schedule 25 to, the Finance Act 2007 (c. 11), S.I. 2007/2910 and sections 114(1) to 114(9) of the Finance Act 2009 (c. 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); section 1(1) of that Act as amended by section 50(6) of, and paragraphs 20 and 22(b) of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c. 11) defines “the Commissioners” as meaning the Commissioners for Her Majesty's Revenue and Customs; section 15(3) defines “accounting period”.

(b) S.I. 2008/1949, 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; relevant amending instruments are S.I. 2008/1949, 2009/2046.

## Table

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £987,500	15 per cent
The next £680,750	20 per cent
The next £1,192,500	30 per cent
The next £2,516,750	40 per cent
The remainder	50 per cent

*Bernadette Kenny*  
*Melanie Dawes*

24th June 2010

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

### EXPLANATORY NOTE

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

These Regulations amend regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196) which deals with 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 2010 (c. 13)(a), and will apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2010.

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 2010. 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) Section 20 amends section 11(2) of the Finance Act 1997, which specifies which parts of the gross gaming yield are to be subject to gaming duty rates of 15, 20, 30, 40 and 50 per cent.

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