

**2014 No. 1930**

**EXCISE**

**The Gaming Duty (Amendment) Regulations 2014**

*Made* - - - - *21st July 2014*

*Laid before the House of Commons* *22nd July 2014*

*Coming into force* - - *1st October 2014*

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 2014 and come into force on 1st October 2014.

**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 2014.

(2) The Gaming Duty (Amendment) Regulations 2012(b) are revoked.

**The amount of payments on account**

4. For the purposes 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**

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| <i>Part of the gross gaming yield</i> | <i>Rate</i> |
|---------------------------------------|-------------|
|---------------------------------------|-------------|

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(a) 1997 c. 16; section 10 (amended by section 105 of, and Part 4 of Schedule 25 to, the Finance Act 2007 (c. 11), section 114(1) to 114(9) of the Finance Act 2009 (c. 10) and section 191 of, and Part 1 and 2 of Schedule 24 to, the Finance Act 2012 (c. 14)) defines “gaming duty”; section 15(2) provides for section 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. 2012/1897, 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. 2012/1897, S.I. 2013/1819.

|                      |             |
|----------------------|-------------|
| The first £1,151,000 | 15 per cent |
| The next £793,500    | 20 per cent |
| The next £1,389,500  | 30 per cent |
| The next £2,932,750  | 40 per cent |
| The remainder        | 50 per cent |

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*Ruth Owen*  
*Jim Harra*

21st July 2014

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 121 of the Finance Act 2014 (c.26)(a), and will apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2014.

The parts of the gross gaming yield in the Table are half the value of the new bands of gross gaming yield shown in section 121 of the Finance Act 2014. This is because the period covered is the first three months of a six month accounting period.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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(a) Section 121 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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