

**2018 No. 6**

**EXCISE**

**The Gaming Duty (Amendment) Regulations 2018**

|   |                          |
|---|--------------------------|
| <i>Made</i> - - - -                     | <i>8th January 2018</i>  |
| <i>Laid before the House of Commons</i> | <i>9th January 2018</i>  |
| <i>Coming into force</i> - -            | <i>31st January 2018</i> |

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, commencement and effect**

1.—(1) These Regulations may be cited as the Gaming Duty (Amendment) Regulations 2018 and come into force on 31st January 2018.

(2) Regulation 2 has effect in relation to payments on account of gaming duty payable on or after 31st January 2018.

**The amounts of payments on account**

2. In the Gaming Duty Regulations 1997(b), in regulation 5, for the Table substitute—

| <i>“Part of the gross gaming yield</i> | <i>Rate</i>  |
|--|--------------|
| The first £1,211,750                   | 15 per cent  |
| The next £835,250                      | 20 per cent  |
| The next £1,462,750                    | 30 per cent  |
| The next £3,087,750                    | 40 per cent  |
| The remainder                          | 50 per cent” |

**Revocation**

3. The Gaming Duty (Amendment) Regulations 2015(c) and the Gaming Duty (Amendment) Regulations 2016(d) are revoked.

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(a) 1997 c. 16; section 10 defines “gaming duty” and is amended by paragraph 17 of Schedule 25 to the Finance Act 2007 (c. 11), section 114(1) to 114(9) of the Finance Act 2009 (c. 10) and paragraph 48 of Schedule 24 to the Finance Act 2012 (c. 14); 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 which, as amended by section 50(6) of, and paragraph 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. 1997/2196; relevant amending instruments are S.I. 2015/1351, S.I. 2016/943.

(c) S.I. 2015/1351, which substituted a new table for the Table in regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196).

(d) S.I. 2016/943, which substituted a new table for the Table in regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196).

Melissa Tatton  
Penny Ciniewicz

8th January 2018

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

### EXPLANATORY NOTE

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

Regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196) specifies the amount of the payment on account of gaming duty. Payments on account are required to be made by a registered provider (as defined in regulation 2 of the Gaming Duty Regulations 1997) in respect of the first three months of any six month accounting period.

These Regulations substitute a new table ("the Table") to reflect the changes made by section 45 of the Finance (No. 2) Act 2017 (c. 32) increasing the bands of gross gaming yield to which the rates of gaming duty apply in section 11(2) of the Finance Act 1997 in line with inflation and will have effect in relation to payments on account of gaming duty payable on or after 31st January 2018.

The bands of gross gaming yield in the Table are half the value of the new bands of gross gaming yield substituted in section 11(2) of the Finance Act 1997 by section 45 of the Finance (No. 2) Act 2017. This is because the payment on account period is for 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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