



Finance Act 1990

1990 CHAPTER 29

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

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CUSTOMS AND EXCISE

Rates of duty

4 Pool betting duty.

- (1) In section 7(1) of the ^{M1}Betting and Gaming Duties Act 1981 (which specifies 42½ per cent. as the rate of pool betting duty), for the words “42½ per cent.” there shall be substituted the words “40 per cent.”.
- (2) This section shall apply in relation to bets made at any time by reference to an event taking place on or after 6th April 1990.

Marginal Citations

M1 1981 c. 63.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1990, Section 4.