



Finance Act 1997

1997 CHAPTER 16

PART I

EXCISE DUTIES

Gaming duty

10 Gaming duty to replace gaming licence duty.

- (1) A gaming licence shall not be required under section 13 of the ^{M1}Betting and Gaming Duties Act 1981 (gaming licence duty) for any gaming on or after 1st October 1997; but a duty of excise (to be known as “gaming duty”) shall be charged in accordance with section 11 below on any premises in the United Kingdom where gaming to which this section applies (“dutable gaming”) takes place on or after that date.

[^{F1}(2) Subject as follows, this section applies to—

- (a) casino games, and
- (b) equal chance gaming.]

- (3) This section does not apply to any lawful gaming which is gaming to which any of the following provisions applies and takes place in accordance with the requirements of that provision, that is to say—

- (a) [^{F2}Part 1 of Schedule 15 to the Gambling Act 2005] or Article 55(2) of the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (private parties);
- (b) [^{F3}section 279 of that Act] (premises licensed for the sale of liquor);
- ^{F4}(c)
- (d) ^{F5}... Article 126 of that Order (gaming at entertainments not held for private gain);
- (e) [^{F6}Part 13 of that Act] or Article [^{F7}77,] 153 or 154 of that Order (amusements with prizes).

^{F8}[^{F9}(3A)

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- [^{F10}(3AA) This section does not apply to the playing of a game in respect of which—
- (a) bingo duty or lottery duty is chargeable, or would be chargeable but for an express exception, or
 - (b) machine games duty is chargeable.]
- (3B) This section does not apply to any lawful gaming which consists of games played in Great Britain at an entertainment in respect of which all the payments made by the players (whether by way of entrance fee or stake or otherwise) are, after making permissible deductions from those payments, applied for a purpose other than that of private gain (within the meaning of the Gambling Act 2005).
- (3C) For the purposes of subsection (3B), only the following deductions are permissible deductions—
- (a) deductions on account of reasonable expenses incurred in [^{F11}organising or] providing the facilities for the purposes of the games, and
 - (b) deductions for the provision of prizes or awards in respect of the games.]
- [^{F12}(4) This section does not apply—
- (a) in Great Britain, to the playing of a game where the provision of facilities for its playing falls within section 269 of the Gambling Act 2005 (equal chance gaming at members' or commercial clubs and miners' welfare institutes), or
 - (b) in Northern Ireland, to the playing of a game to which Article 128 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (certain clubs) applies.]
- (5) The Treasury may by order made by statutory instrument [^{F13}provide that any specified game is or is not to be a casino game or equal chance gaming for the purposes of this section] if it appears to them, having regard to the character of the game and the circumstances in which it is played, that it is appropriate to do so.
- (6) Any reference in [^{F14}an order under subsection (5) above] to a particular game shall be taken to include a reference to any game (by whatever name called) which is essentially similar to that game.

Textual Amendments

- F1** S. 10(2) substituted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), [s. 114\(3\)\(17\)](#) (with [s. 114\(18\)](#))
- F2** Words in s. 10(3)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 17\(2\)\(a\)](#), [23\(2\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F3** Words in s. 10(3)(b) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 17\(2\)\(b\)](#), [23\(2\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F4** S. 10(3)(c) repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 17\(2\)\(c\)](#), [23\(2\)](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F5** Words in s. 10(3)(d) repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 17\(2\)\(d\)](#), [23\(2\)](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F6** Words in s. 10(3)(e) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 17\(2\)\(e\)](#), [23\(2\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F7** Word in s. 10(3)(e) inserted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), [s. 114\(4\)\(17\)](#) (with [s. 114\(18\)](#))
- F8** [S. 10\(3A\)](#) omitted (17.7.2012) (with effect in accordance with [Sch. 24 para. 66\(3\)](#) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 56](#) (with [Sch. 24 para. 62](#))

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- F9** S. 10(3A)-(3C) inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), **Sch. 25 paras. 17(3)**, 23(2); S.I. 2007/2532, art. 2
- F10** [S. 10\(3AA\)](#) substituted (17.7.2012) (with effect in accordance with Sch. 24 para. 66(2) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 48**
- F11** Words in s. 10(3C)(a) inserted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), **s. 114(6)(17)** (with s. 114(18))
- F12** S. 10(4) substituted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), **s. 114(7)(17)** (with s. 114(18))
- F13** Words in s. 10(5) substituted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), **s. 114(8)(17)** (with s. 114(18))
- F14** Words in s. 10(6) substituted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), **s. 114(9)(17)** (with s. 114(18))

Marginal Citations

- M1** 1981 c. 63.
- M2** [S.I. 1985/1204 \(N.I. 11\)](#).

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