



# Finance Act 1998

## 1998 CHAPTER 36

### PART I

#### EXCISE DUTIES

##### *Gaming duty*

#### 11 Rates of gaming duty.

- (1) For the Table in section 11(2) of the <sup>M1</sup>Finance Act 1997 (rates of gaming duty) there shall be substituted the following table—

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £450,000	2½ per cent.
The next £1,000,000	12½ per cent.
The next £1,000,000	20 per cent.
The next £1,750,000	30 per cent.
The remainder	40 per cent.”

- (2) In section 11(3) of that Act (rate of duty for unregistered gaming), for “ 13 1/3 per cent.” there shall be substituted “ 40 per cent. ”

- (3) This section has effect in relation to accounting periods beginning on or after 1st April 1998.

#### Marginal Citations

M1 1997 c. 16.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading:  
Gaming duty.