



# Finance Act 2002

## 2002 CHAPTER 23

### PART 1

#### EXCISE DUTIES

##### *Betting and gaming duties*

#### **12 Pool betting duty etc**

- (1) Schedule 4 to this Act has effect.
- (2) In that Schedule, Part 1—
  - makes provision about pool betting duty, and
  - provides for coupon betting to cease to be subject to pool betting duty but to be subject to general betting duty instead,and Part 2 contains minor amendments and transitional provisions.
- (3) The amendments made by paragraph 2 of that Schedule have effect for the purposes of accounting periods beginning on or after 31st March 2002; but this does not apply to the substitution of the new regulation-making provisions.
- (4) The amendments made by paragraphs 3 and 4 of that Schedule apply to bets made on or after 31st March 2002.
- (5) Subsections (1) to (4) shall (subject to subsections (6) and (7)) be deemed to have come into force on 31st March 2002.
- (6) Subsection (1), so far as relating to paragraphs 5, 6(a) and (c), 7 to 9, 10(1), (2), (5) to (11), (13) and (14), 11, 12(1) and (3), 13 and 14 of Schedule 4 to this Act, shall be deemed to have come into force on 24th April 2002.
- (7) Subsection (1), so far as relating to—
  - (a) the substitution of the new regulation-making provisions by paragraph 2 of that Schedule, and

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2002, Section 12. (See end of Document for details)*

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(b) paragraphs 10(3), (4) and (12) and 12(2) of that Schedule, comes into force on the day on which this Act is passed; but the powers conferred by the new regulation-making provisions are exercisable only as respects accounting periods beginning after that day.

- (8) In this section “the new regulation-making provisions” means the following new provisions of the Betting and Gaming Duties Act 1981 (c. 63)—
- section 7D(6) to (8),
  - section 7E(4) and (5),
  - section 7F(6) and (7),
  - section 8(3) and (4), and
  - section 8B(1)(b) and (2).

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**Commencement Information**

- II** S. 12 wholly in force; s. 12(1) in force at 31.3.2002 or 24th April 2002, otherwise s. 12 in force at 24.7.2002, see. s. 12(5)-(7)

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2002, Section 12.