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**Changes to legislation:** Finance Act 2007, Cross Heading: Charge to gaming duty is up to date with all changes known to be in force on or before 15 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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## SCHEDULES

### SCHEDULE 25

#### AMENDMENTS CONNECTED WITH GAMBLING ACT 2005

#### PART 4

#### AMENDMENTS OF FA 1997 RELATING TO GAMING DUTY

##### *Charge to gaming duty*

- 17 (1) Section 10 (charge to gaming duty) is amended as follows.
- (2) In subsection (3)—
- (a) in paragraph (a), for “section 2(2) of the Gaming Act 1968” substitute “ Part 1 of Schedule 15 to the Gambling Act 2005 ”,
  - (b) in paragraph (b), for “section 6 of that Act” substitute “ section 279 of that Act ”,
  - (c) omit paragraph (c),
  - (d) in paragraph (d), omit “section 41 of that Act or”, and
  - (e) in paragraph (e), for “section 15 or 16 of the Lotteries and Amusements Act 1976” substitute “ Part 13 of that Act ”.
- (3) After that subsection insert—
- “(3A) This section does not apply to any gaming taking place by means of a machine that is an amusement machine for the purposes of the Betting and Gaming Duties Act 1981.
- (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 providing the facilities for the purposes of the games, and
  - (b) deductions for the provision of prizes or awards in respect of the games.”

<sup>F1</sup>(4) .....

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#### Textual Amendments

- F1** Sch. 25 para. 17(4) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 114\(16\)\(b\)\(17\)](#) (with [s. 114\(18\)](#))
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#### Commencement Information

- I1** Sch. 25 para. 17 in force at 1.9.2007 by [S.I. 2007/2532](#), [art. 2](#)

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**Changes and effects yet to be applied to the whole Act associated Parts and Chapters:**

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 993 modified by [2016 c. 24 s. 118\(2\)](#)
- Sch. 24 para. 12(5)(za) inserted by [2015 c. 11 Sch. 20 para. 6\(a\)](#)
- Sch. 24 para. 21A(A1) inserted by [2015 c. 11 Sch. 20 para. 7\(2\)](#)
- Sch. 24 para. 4A(A1)(1) substituted for Sch. 24 para. 4A(1) by [2015 c. 11 Sch. 20 para. 3\(2\)](#)