



Finance Act 2007

2007 CHAPTER 11

PART 1

CHARGES, RATES, THRESHOLDS ETC

Gambling

7 Rates of gaming duty

(1) For the Table in section 11(2) of FA 1997 substitute—

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £1,836,500	15 per cent.
The next £1,266,000	20 per cent.
The next £2,217,500	30 per cent.
The next £4,680,000	40 per cent.
The remainder	50 per cent.”

(2) In section 11(3) of that Act, for “40 per cent” substitute “ 50 per cent ”.

(3) The amendments made by this section have effect in relation to accounting periods beginning on or after 1st April 2007.

Changes to legislation:

Finance Act 2007, Section 7 is up to date with all changes known to be in force on or before 17 March 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.

[View outstanding changes](#)

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\(2\)](#)