



Finance Act 2009

2009 CHAPTER 10

PART 1

CHARGES, RATES, ALLOWANCES, ETC

Gambling duties

19 Rates of gaming duty

(1) In section 11(2) of FA 1997 (rates of gaming duty), for the table substitute—

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £1,929,000	15 per cent
The next £1,329,500	20 per cent
The next £2,329,000	30 per cent
The next £4,915,500	40 per cent
The remainder	50 per cent.”

(2) The amendment made by subsection (1) has effect in relation to accounting periods beginning on or after 1 April 2009.

20 Bingo duty

(1) BGDA 1981 is amended as follows.

(2) In section 17(1)(b) (bingo duty chargeable at 15 per cent of bingo promotion profits), for “15” substitute “22”.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (3) In paragraph 5(2)(c) of Schedule 3 (maximum prize for small-scale amusements exemption), for “£50” substitute “£70”.
- (4) The amendment made by subsection (2) has effect in relation to accounting periods beginning on or after 27 April 2009.
- (5) The amendment made by subsection (3) has effect in relation to bingo played on or after 1 June 2009.

21 Amounts of duty on amusement machine licences

- (1) In section 23(2) of BGDA 1981 (amount of duty payable on amusement machine licence), for the table substitute—

“TABLE

<i>Months for which licence granted</i>	<i>Category A</i>	<i>Category B1</i>	<i>Category B2</i>	<i>Category B3</i>	<i>Category B4</i>	<i>Category C</i>
	£	£	£	£	£	£
1	500	255	200	200	180	80
2	985	490	385	385	350	45
3	1475	735	585	585	530	220
4	1965	985	775	775	705	290
5	2465	1230	970	970	875	365
6	2955	1475	1160	1160	1050	435
7	3445	1720	1355	1355	1225	505
8	3935	1965	1550	1550	1405	580
9	4430	2215	1745	1745	1580	655
10	4920	2465	1935	1935	1755	725
11	5410	2710	2130	2130	1930	795
12	5625	2815	2215	2215	2010	830.”

- (2) The amendment made by subsection (1) has effect in relation to cases where the application for the amusement machine licence is received by the Commissioners for Her Majesty's Revenue and Customs after 4 pm on 22 April 2009.

22 Provisions affecting amount of amusement machine licence duty

- (1) BGDA 1981 is amended as follows.
- (2) Section 21 (gaming machine licences) is amended as follows.
- (3) Subsection (5) (excepted machines) is amended as follows.

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

- (4) In paragraph (c) (machines in case of which cost of single game does not exceed 10p and maximum value of prize for winning single game does not exceed £5)—
- (a) in sub-paragraph (i), omit the “and” at the end,
 - (b) in sub-paragraph (ii), for “£5” substitute “ £15 ”, and
 - (c) after that sub-paragraph insert—
 - “(iii) the maximum cash component of the prize for winning a single game does not exceed £8.”.
- (5) After that paragraph insert—
- “(ca) a gaming machine in respect of which—
 - (i) the cost of a single game does not exceed £1,
 - (ii) the maximum value of the prize for winning a single game does not exceed £50, and
 - (iii) any prize that can be won is neither money nor something that can be exchanged for or used in place of money or that can be exchanged for something other than money, and”.
- (6) After that subsection insert—
- “(6) To the extent that a prize consists of anything other than money, its value for the purposes of this section and sections 22 and 23 below is—
 - (a) in the case of a voucher or token that may be exchanged for, or used in place of, an amount of money, that amount,
 - (b) in the case of a voucher or token that does not fall within paragraph (a) and that may be exchanged for something other than money, the cost that the person providing the machine would incur in obtaining that thing from a person who is not a connected person, and
 - (c) in any other case, the cost that the person providing the machine would incur in obtaining the prize from a person who is not a connected person.
- (7) Section 839 of the Income and Corporation Taxes Act 1988 (connected persons) applies for the purposes of subsection (6).”
- (7) In section 22(2) (machine in respect of which benefits for winning single game do not exceed £8 to be “small-prize machine”), for “£8” substitute “ £10 ”.
- (8) Section 23 (amount of duty) is amended as follows.
- (9) In subsection (3) (categories of machines), in the definition of Category C gaming machine, in paragraph (ii)—
- (a) for “50p” substitute “ £1 ”, and
 - (b) for “£35” substitute “ £70 ”.
- (10) Omit subsection (5) (which is superseded by the amendment made by subsection (6)).
- (11) In consequence of the amendments made by the preceding provisions of this section, omit—
- (a) in FA 2000, in Schedule 2, paragraph 3(1)(b), and
 - (b) in FA 2007, section 9(2) and (4).
- (12) The amendments made by this section are treated as having come into force on 1 June 2009.

Changes to legislation:

There are outstanding changes not yet made by the legislation.gov.uk editorial team to Finance Act 2009. Any changes that have already been made by the team 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. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)