



Finance Act 2009

2009 CHAPTER 10

PART 8

MISCELLANEOUS

Gambling

114 Gaming duty

- (1) FA 1997 is amended as follows.
- (2) Section 10 (gaming duty) is amended as follows.
- (3) For subsection (2) substitute—
 - “(2) Subject as follows, this section applies to—
 - (a) casino games, and
 - (b) equal chance gaming.”
- (4) In subsection (3)(e), after “Article” insert “ 77, ”.
- (5) After subsection (3A) insert—
 - “(3AA) This section does not apply to the playing of a game in respect of which bingo duty or lottery duty is chargeable or would be chargeable but for an express exception.”
- (6) In subsection (3C)(a), after “in” insert “ organising or ”.
- (7) For subsection (4) substitute—
 - “(4) This section does not apply—
 - (a) in Great Britain, to the playing of a game where the provision of facilities for its playing falls within section 269 of the Gambling Act 2005 (equal chance gaming at members' or commercial clubs and miners' welfare institutes), or

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- (b) in Northern Ireland, to the playing of a game to which Article 128 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (certain clubs) applies.”
- (8) In subsection (5), for “add to the games mentioned in subsection (2) above” substitute “ provide that any specified game is or is not to be a casino game or equal chance gaming for the purposes of this section ”.
- (9) In subsection (6), for “this section, or in an order under subsection (5) above,” substitute “ an order under subsection (5) above ”.
- (10) Section 14 (subordinate legislation) is amended as follows.
- (11) In subsection (2), for “or 11(11) above” substitute “ providing that any game is to be a casino game or equal chance gaming or any order under section 11(11) ”.
- (12) Insert at the end—
 - “(4) A statutory instrument containing an order under section 10(5) that does not provide for any game to be a casino game or equal chance gaming is subject to annulment in pursuance of a resolution of the House of Commons.”
- (13) Section 15(3) (interpretation) is amended as follows.
- (14) After the definition of “accounting period” insert—
 - ““casino games” means games of chance which are not equal chance gaming (but subject to any order under section 10(5));”.
- (15) After the definition of “dutiable gaming” insert—
 - ““equal chance gaming”—
 - (a) in Great Britain, means gaming which does not involve playing or staking against a bank (however described, and whether or not controlled or administered by a player) and in which the chances are equally favourable to all participants, and
 - (b) in Northern Ireland, means gaming in respect of which none of the conditions specified in Article 55 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 is met,
 (but subject to any order under section 10(5));”.
- (16) In consequence of the preceding provisions, omit—
 - (a) in FA 2002, section 11, and
 - (b) in FA 2007, in Schedule 25, paragraph 17(4).
- (17) The amendments made by this section are to be treated as having come into force on 27 April 2009.
- (18) But those amendments do not give rise to a duty under paragraph 6(3)(a) of Schedule 1 to FA 1997 (requirement to notify premises) before 25 May 2009.

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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. 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\(4\)\(c\)](#)