
STATUTORY INSTRUMENTS

2016 No. 943

EXCISE

The Gaming Duty (Amendment) Regulations 2016

Made - - - - 20th September 2016
Laid before the House of
Commons - - - - 21st September 2016
Coming into force - - 31st October 2016

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the power conferred by section 12(4) of the Finance Act 1997⁽¹⁾.

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Gaming Duty (Amendment) Regulations 2016 and come into force on 31st October 2016.

(2) Regulation 2 has effect in relation to payments on account of gaming duty payable on or after 31st October 2016.

The amount of payments on account

2. In the Gaming Duty Regulations 1997⁽²⁾, in regulation 5, for the Table substitute—

<i>“Part of the gross gaming yield</i>	<i>Rate</i>
The first £1,185,250	15 per cent
The next £817,000	20 per cent
The next £1,430,750	30 per cent
The next £3,020,000	40 per cent
The remainder	50 per cent”

(1) 1997 c. 16; section 10 defines “gaming duty” and is amended by paragraph 17 of Schedule 25 to the Finance Act 2007 (c. 11), section 114(1) to 114(9) of the Finance Act 2009 (c. 10) and paragraph 48 of Schedule 24 to the Finance Act 2012 (c. 14); section 15(2) provides for sections 10 to 14 and Schedule 1 to be construed as one with the Customs and Excise Management Act 1979 (c. 2), section 1(1) of which, as amended by section 50(6) of, and paragraph 22(b) of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c. 11) defines “the Commissioners” as meaning the Commissioners for Her Majesty's Revenue and Customs; section 15(3) defines “accounting period”.

(2) S.I. 1997/2196; relevant amending instruments are S.I. 2014/1930, S.I. 2015/1351.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

Revocation

3. The Gaming Duty (Amendment) Regulations 2014⁽³⁾ are revoked.

20th September 2016

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Two of the Commissioners for Her Majesty's
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(3) [S.I. 2014/1930](#), which substituted a new table for the Table in regulation 5 of the Gaming Duty Regulations 1997 ([S.I. 1997/2196](#)).

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196) specifies the amount of the payment on account of gaming duty. Payments on account are required to be made for the first three months of a six month accounting period that a registered provider (as defined in regulation 2 of the Gaming Duty Regulations 1997) is required to make for the first three months of any six month accounting period.

These Regulations substitute a new table (“the Table”) to reflect the changes made by section 152 of the Finance Act 2016 (c. 24) increasing the bands of gross gaming yield to which the rates of gaming duty apply in section 11(2) of the Finance Act 1997 in line with inflation and will have effect in relation to payments on account of gaming duty payable on or after 31st October 2016.

The bands of gross gaming yield in the Table are half the value of the new bands of gross gaming yield substituted in section 11(2) of the Finance Act 1997 by section 152 of the Finance Act 2016. This is because the payment on account period is for the first three months of a six month accounting period.

A Tax Information and Impact Note has not been prepared for this instruments as it contains no substantive changes to tax policy.