



# Finance Act 1997

## 1997 CHAPTER 16

### PART I

#### EXCISE DUTIES

##### *Gaming duty*

#### 11 Rate of gaming duty.

- (1) Gaming duty shall be charged on premises for every accounting period which contains a time when dutiable gaming takes place on those premises.
- (2) Subject to [<sup>F1</sup>subsections (3), (4A) and (4B)] below, the amount of gaming duty which is charged on any premises for any accounting period shall be calculated, in accordance with the following Table, by—
  - (a) applying the rates specified in that Table to the parts so specified of the gross gaming yield in that period from the premises; and
  - (b) aggregating the results.

#### [<sup>F2</sup>TABLE

Part of gross gaming yield	Rate
The first £2,686,000	15%
The next £1,852,000	20%
The next £3,243,000	30%
The next £6,845,000	40%
The remainder	50%]

- (3) Where, in an accounting period, unregistered gaming takes place on any premises, the amount of gaming duty which is charged on those premises for that period shall be equal to [<sup>F3</sup>50 per cent] of the gross gaming yield in that period from the premises.

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- (4) For the purposes of subsection (3) above, unregistered gaming takes place on premises in an accounting period if—
- (a) dutiable gaming takes place on those premises at any time in that period, and
  - (b) at that time those premises are not specified in the entry on the gaming duty register for a person by whom at that time they are notifiable for the purposes of paragraph 6 of Schedule 1 to this Act.

[<sup>F4</sup>(4A) Where the gaming duty provisions of this Act have effect in relation to any premises as if accounting periods were periods longer or shorter than six months (“alternative accounting periods”) as a result of—

- (a) a direction under paragraph 9(1A) of Schedule 1, or
- (b) a direction or agreement under paragraph 9(1C) of Schedule 1,

then for the purposes of determining the amount of gaming duty which is to be charged on those premises for that period, the Table in subsection (2) is modified in accordance with subsection (4B).

- (4B) Each amount specified in column 1 of the Table is multiplied by—

$$\frac{A}{B}$$

where—

A is the number of days in the alternative accounting period directed or agreed, and

B is the number of days in the period that would have been the accounting period in the absence of any direction or agreement (or where the alternative accounting period spans more than one such period, the first of those periods).]

- (5) The Commissioners may by regulations—
- (a) provide for the cases in which dutiable gaming is to be treated as taking place on any premises for part only of an accounting period; and
  - (b) in relation to such cases, provide for the parts of the gross gaming yield specified in the first column of the Table in subsection (2) above to be reduced in relation to those premises for that accounting period in such manner as may be determined in accordance with the regulations.
- (6) Where the Commissioners are satisfied—
- (a) that dutiable gaming is, has been or may be taking place in the course of any accounting period at different premises situated at the same location or in very close proximity to each other, and
  - (b) that the activities carried on at those premises are connected or form part of the same business or are, or are comprised in, connected businesses,
- the Commissioners may direct that for the purposes of gaming duty the different premises are to be treated as different parts of the same premises.
- (7) Sections [<sup>F5</sup>13A to 16] of the <sup>M1</sup>Finance Act 1994 (review and appeals) shall have effect in relation to any decision of the Commissioners to make or vary a direction under subsection (6) above as if that decision were a decision of a description [<sup>F6</sup>falling within section 13(A)(2)(j) of that Act].

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- (8) For the purposes of this section the gross gaming yield from any premises in any accounting period shall consist of the aggregate of—
- (a) the gaming receipts for that period from those premises; and
  - (b) where a provider of the premises (or a person acting on his behalf) is banker in relation to any dutiable gaming taking place on those premises in that period, the banker’s profits for that period from that gaming.
- (9) For the purposes of subsection (8) above the gaming receipts for an accounting period from any premises are the receipts in that period from charges made in connection with any dutiable gaming which has taken place on the premises other than—
- <sup>F7</sup>(a) .....
  - (b) any charge the payment of which confers no more than an entitlement to admission to the premises.
- <sup>F8</sup>(10) In subsection (8) above the banker's profits from any gaming are—
- (a) the value, in money or money's worth, of the stakes staked with the banker in any such gaming, less
  - (b) the value of the prizes provided by the banker to those taking part in such gaming otherwise than on behalf of a provider of the premises.
- (10ZA) Where the gross gaming yield from any premises in an accounting period is a negative amount (“amount X”)—
- (a) the gross gaming yield for those premises in that accounting period is treated as nil, and
  - (b) amount X may be carried forward in reduction of the gross gaming yield for those premises for one or more later accounting periods.]
- <sup>F9</sup>(10A) Subsections (2) to (6)(a) of section 20 of the Betting and Gaming Duties Act 1981 (expenditure on bingo winnings: valuation of prizes) apply, with any necessary modifications, for the purposes of gaming duty as they apply for the purposes of bingo duty.]
- (11) The Treasury may by order made by statutory instrument amend subsections (8) to <sup>F10</sup>(10A)] above.

#### Textual Amendments

- F1** Words in s. 11(2) substituted (1.10.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 19 paras. 1\(2\)](#), 7 (with [Sch. 19 para. 8\(3\)\(4\)](#))
- F2** S. 11(2) Table substituted (in relation to accounting periods beginning on or after 1.4.2022) by [Finance Act 2022 \(c. 3\)](#), [s. 81\(1\)](#)
- F3** Words in s. 11(3) substituted (with effect in accordance with s. 7(3) of the amending Act) by [Finance Act 2007 \(c. 11\)](#), [s. 7\(2\)](#)
- F4** S. 11(4A)(4B) inserted (1.10.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 19 paras. 1\(3\)](#), 7
- F5** Words in s. 11(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 242\(2\)](#)
- F6** Words in s. 11(7) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), [Sch. 1 para. 242\(3\)](#)
- F7** S. 11(9)(a) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 113\(5\)\(b\)\(6\)](#)
- F8** S. 11(10)(10ZA) substituted for s. 11(10) (1.10.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 19 paras. 4, 7](#)
- F9** S. 11(10A) inserted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 18\(3\)](#), 23(2); S.I. 2007/2532, art. 2

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**F10** Word in s. 11(11) substituted (1.9.2007) by Finance Act 2007 (c. 11), Sch. 25 paras. 18(4), 23(2); S.I. 2007/2532, art. 2

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**Marginal Citations**

**M1** 1994 c. 9.

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