



Finance Act 2006

2006 CHAPTER 25

PART 1

EXCISE DUTIES

Betting and gaming duties

10 Rates of gaming duty

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

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £546,500	2.5 per cent.
The next £1,212,500	12.5 per cent.
The next £1,212,500	20 per cent.
The next £2,124,000	30 per cent.
The remainder	40 per cent.”

(2) This section has effect in relation to accounting periods beginning on or after 1st April 2006.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2006, Section 10.