



Finance Act 2007

2007 CHAPTER 11

PART 1

CHARGES, RATES, THRESHOLDS ETC

Gambling

7 Rates of gaming duty

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

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £1,836,500	15 per cent.
The next £1,266,000	20 per cent.
The next £2,217,500	30 per cent.
The next £4,680,000	40 per cent.
The remainder	50 per cent.”

(2) In section 11(3) of that Act, for “40 per cent” substitute “50 per cent”.

(3) The amendments made by this section have effect in relation to accounting periods beginning on or after 1st April 2007.

8 Remote gaming duty

(1) Schedule 1 contains amendments of and relating to Part 2 of BGDA 1981 (gaming duties) imposing a remote gaming duty.

Status: This is the original version (as it was originally enacted).

- (2) The amendments made by Schedule 1 have effect in respect of the provision of facilities on or after a date appointed by the Commissioners for Her Majesty's Revenue and Customs by order made by statutory instrument.

9 Amusement machine licence duty

- (1) Section 23 of BGDA 1981 (amount of duty payable on amusement machine licence) is amended as follows.
- (2) In subsection (3), in the definition of “Category C”, in paragraph (ii)(b) for “£25” substitute “£35”.
- (3) After subsection (6) insert—
- “(7) The Commissioners may by order substitute for a sum for the time being specified in subsection (3) such higher sum as they consider appropriate.”
- (4) Subsection (2) is deemed to have come into force on 22nd March 2007.