



# Finance Act 2013

## 2013 CHAPTER 29

### PART 4

#### EXCISE DUTIES AND OTHER TAXES

##### *Gambling*

#### **183 Rates of gaming duty**

(1) In section 11(2) of FA 1997 (rates of gaming duty), for the table substitute—

“TABLE

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<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £2,242,500	15 per cent
The next £1,546,000	20 per cent
The next £2,707,500	30 per cent
The next £5,714,500	40 per cent
The remainder	50 per cent”.

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(2) The amendment made by this section has effect in relation to accounting periods beginning on or after 1 April 2013.

#### **184 Combined bingo**

(1) Section 20A of BGDA 1981 (combined bingo) is amended as follows.

(2) In subsection (3) for the words from the beginning to “second promoter”—” substitute “Where money representing such payments (so far as they constituted stakes hazarded in the combined bingo) is paid in an accounting period by one promoter of the bingo (“the first promoter”) to another (“the second promoter”), to the extent that the money

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2013, Cross Heading: Gambling. (See end of Document for details)*

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is used (directly or indirectly) to provide bingo winnings for combined bingo promoted by the second promoter—”.

- (3) Omit subsection (4).
- (4) The amendments made by this section have effect in relation to accounting periods beginning on or after the day on which this Act is passed.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2013, Cross Heading:  
Gambling.