STATUTORY INSTRUMENTS

1999 No. 2489

CUSTOMS AND EXCISE

The Gaming Duty (Amendment) Regulations 1999

Made - - -	*8th September 1999*
Laid before the House of Commons	*9th September 1999*
Coming into force	*1st October 1999*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 12(4) and 14(1) of the Finance Act 1997**(a)**, and of all other powers enabling them in that behalf, hereby make the following regulations:

Citation and commencement

1. These regulations may be cited as the Gaming Duty (Amendment) Regulations 1999 and shall come into force on 1st October 1999.

Interpretation

2. In these regulations "quarter" means the first three months of an accounting period.

Application

3. These regulations apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 1999.

The amount of payments on account

4. For the purpose of calculating payments on account of gaming duty in the cases to which these regulations apply the following Table shall be substituted for the Table in regulation 5 of the Gaming Duty Regulations 1997**(b)**.

TABLE

Part of gross gaming yield	*Rate*
The first £231,250	2½ per cent.
The next £513,750	12½ per cent.
The next £513,750	20 per cent.
The next £899,250	30 per cent.
The remainder	40 per cent.

(a) 1997 c. 16; section 10 defines "gaming duty"; 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) and section 1(1) of that Act defines "the Commissioners"; section 15(3) defines "accounting period".

(b) S.I. 1997/2196, amended by S.I. 1998/2055.

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22 Upper Ground
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Martin Brown
8th September 1999 Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These regulations amend the Gaming Duty Regulations 1997 (S.I. 1997/2196), regulation 5, the amount of payments on account. They substitute a new Table for the Table of gaming duty rates to be applied to the gross gaming yield in a quarter. The new rates apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 1999.

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