STATUTORY INSTRUMENTS

2006 No. 1999

EXCISE

The Gaming Duty (Amendment) Regulations 2006

Made - - - -	*20th July 2006*
Laid before the House of Commons	*24th July 2006*
Coming into force - -	*1st October 2006*

The Commissioners for Her Majesty's Revenue and Customs make the following regulations in exercise of the powers conferred by sections 12(4) and 14(1) of the Finance Act 1997(**a**):

Citation and Commencement

1. These Regulations may be cited as the Gaming Duty (Amendment) Regulations 2006 and come into force on 1st October 2006.

Interpretation

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

Application and revocation

3.—(1) These Regulations apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2006.

(2) The Gaming Duty (Amendment) Regulations 2004(**b**) are revoked.

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, substitute the following Table for the Table in regulation 5 of the Gaming Duty Regulations 1997(**c**):

(**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". The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**b**) S.I. 2004/2243, which substituted a new Table for the Table in Regulation 5 of the Gaming Duty Regulations 1997.

(**c**) S.I. 1997/2196, amended by S.I. 1998/2055, 1999/2489, 2000/2408, 2001/3021, 2002/2310, 2003/2247, 2004/2243 and 2005/1727.

Table

Part of gross gaming yield	*Rate*
The first £273,250	2.5 per cent.
The next £606,250	12.5 per cent.
The next £606,250	20 per cent.
The next £1,062,000	30 per cent.
The remainder	40 per cent.

David Varney
Mike Eland

20th July 2006 Two of the Commissioners for Her Majesty's Revenue and Customs

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 reflecting changes to gaming duty made by section 10 of the Finance Act 2006 (c.25), and will apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2006.

The duty rates and bands in the Table are those for the first three months of each six-monthly accounting period, hence the bands represent half of the new bands of gross gaming yield shown in the Finance Act 2006 (c.25). The interim quarterly payments under the 1997 Regulations are intended to be roughly half of the expected duty liability for the six-monthly period.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business, charities or voluntary bodies.

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