S T A T U T O R Y I N S T R U M E N T S

2015 No. 1351

EXCISE

The Gaming Duty (Amendment) Regulations 2015

Made - - - -	*3rd June 2015*
Laid before the House of Commons	*5th June 2015*
Coming into force - -	*1st October 2015*

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the power conferred by section 12(4) of the Finance Act 1997(**a**).

Citation and commencement

1. These Regulations may be cited as the Gaming Duty (Amendment) Regulations 2015 and come into force on 1st October 2015.

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 2015.

(2) The Gaming Duty (Amendment) Regulations 2013(**b**) are revoked.

The amount of payments on account

4. For the purposes 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**).

Table

Part of the gross gaming yield	*Rate*
The first £1,173,750	15 per cent

(**a**) 1997 c. 16; section 10 (amended by section 105 of, and Part 4 of Schedule 25 to, the Finance Act 2007 (c. 11), section 114(1) to 114(9) of the Finance Act 2009 (c. 10) and section 191 of, and Parts 1 and 2 of Schedule 24 to, the Finance Act 2012 (c. 14)) 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), section 1(1) of which, as amended by section 50(6) of, and paragraphs 20 and 22(b) of Schedule 4 to, the Commissioners for Revenue and Customs Act 2005 (c. 11), defines "the Commissioners" as meaning the Commissioners for Her Majesty's Revenue and Customs; section 15(3) defines "accounting period".

(**b**) S.I. 2013/1819, which substituted a new table for the Table in regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196).

(**c**) S.I. 1997/2196; relevant amending instruments are S.I. 2013/1819, 2014/1930.

The next £809,000	20 per cent
The next £1,416,750	30 per cent
The next £2,990,500	40 per cent
The remainder	50 per cent

Jim Harra
Edward Troup
3rd June 2015 Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend regulation 5 of the Gaming Duty Regulations 1997 (S.I. 1997/2196) which deals with the amount of payments on account. They substitute a new Table reflecting changes to the bands of gross gaming yield for gaming duty made by section 60 of the Finance Act 2015 (c. 11)(**a**), and will apply in the case of payments on account of gaming duty for any quarter that ends on or after 31st October 2015.

The parts of the gross gaming yield in the Table are half the value of the new bands of gross gaming yield shown in section 60 of the Finance Act 2015. This is because the period covered is the first three months of a six month accounting period.

A Tax Information and Impact Note has not been prepared for this instrument as it contains no substantive changes to tax policy.

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(**a**) Section 60 amends section 11(2) of the Finance Act 1997 (c. 16), which specifies which parts of the gross gaming yield are to be subject to gaming duty rates of 15, 20, 30, 40 and 50 per cent.

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