STATUTORY INSTRUMENTS

2018 No. 6

EXCISE

The Gaming Duty (Amendment) Regulations 2018

Made - - - -	*8th January 2018*
Laid before the House of Commons - - - -	*9th January 2018*
Coming into force - -	*31st January 2018*

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(**1**).

Citation, commencement and effect

1.—(1) These Regulations may be cited as the Gaming Duty (Amendment) Regulations 2018 and come into force on 31st January 2018.

(2) Regulation 2 has effect in relation to payments on account of gaming duty payable on or after 31st January 2018.

The amounts of payments on account

2. In the Gaming Duty Regulations 1997(**2**), in regulation 5, for the Table substitute—

"Part of the gross gaming yield	*Rate*
The first £1,211,750	15 per cent
The next £835,250	20 per cent
The next £1,462,750	30 per cent
The next £3,087,750	40 per cent
The remainder	50 per cent"

(**1**) 1997 c. 16; section 10 defines "gaming duty" and is amended by paragraph 17 of Schedule 25 to the Finance Act 2007 (c. 11), section 114(1) to 114(9) of the Finance Act 2009 (c. 10) and paragraph 48 of Schedule 24 to the Finance Act 2012 (c. 14); 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 paragraph 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".

(**2**) S.I. 1997/2196; relevant amending instruments are S.I. 2015/1351, S.I. 2016/943.