



Finance Act 2005

2005 CHAPTER 7

PART 1

EXCISE DUTIES

Gaming duty

6 Rates of gaming duty

(1) For the Table in section 11(2) of FA 1997 (rates of gaming duty) substitute—

“TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £534,500	2.5 per cent.
The next £1,186,500	12.5 per cent.
The next £1,186,500	20 per cent.
The next £2,078,000	30 per cent.
The remainder	40 per cent.”

(2) This section has effect in relation to accounting periods beginning on or after 1st April 2005.