



Finance Act 2008

2008 CHAPTER 9

PART 1

CHARGES, RATES, ALLOWANCES, RELIEFS ETC

Gambling duties

22 Rates of gaming duty

(1) For the table in section 11(2) of FA 1997 substitute—

“TABLE

| <i>Part of gross gaming yield</i> | <i>Rate</i> |
|-----------------------------------|---------------|
| The first £1,911,000 | 15 per cent |
| The next £1,317,000 | 20 per cent |
| The next £2,307,000 | 30 per cent |
| The next £4,869,500 | 40 per cent |
| The remainder | 50 per cent”. |

(2) The amendment made by subsection (1) has effect in relation to accounting periods beginning on or after 1 April 2008.

Changes to legislation:

Finance Act 2008, Section 22 is up to date with all changes known to be in force on or before 24 April 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

- Blanket amendment words substituted by [S.I. 2011/1043 art. 34](#)

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- Sch. 41 para. 6(1A) inserted by [2015 c. 11 Sch. 20 para. 10\(2\)](#)
- Sch. 41 para. 6A(A1)(1) substituted for Sch. 41 para. 6A(1) by [2015 c. 11 Sch. 20 para. 11\(2\)](#)