
STATUTORY INSTRUMENTS

2007 No. 2172 (C. 82)

EXCISE

The Finance Act 2007 Schedule 1 (Appointed Date) Order 2007

Made - - - -

26th July 2007

The Commissioners for Her Majesty's Revenue and Customs make the following Order in exercise of the powers conferred by section 8(2) of the Finance Act 2007⁽¹⁾:

1. This Order may be cited as the Finance Act 2007 Schedule 1 (Appointed Date) Order 2007.
2. 1st September 2007 is appointed as the date on or after which the amendments made by Schedule 1 to the Finance Act 2007 (remote gaming duty) have effect in respect of the provision of facilities for remote gaming.

26th July 2007

Steve Lamey
Dave Hartnett
Two of the Commissioners for Her Majesty's
Revenue and Customs

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st September 2007 as the date on or after which the amendments made by Schedule 1 to the Finance Act 2007 (c. 11) have effect.

Those amendments⁽²⁾ charge a duty of excise to be known as remote gaming duty on the provision of facilities for remote gaming.

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

(2) The amendments insert sections 26A to 26M in Part 2 (gaming duties) of the Betting and Gaming Duties Act 1981 (c. 63), and make consequential amendments to that Act.