

Clause 26: Gaming duty: removal of obligation to make payments on account

Summary

1. This is one of three clauses that introduce changes to the administration of gaming duty. This clause removes the requirement that taxpayers make payments on account part-way through an accounting period.

Details of the clause

2. Subsection (1) omits sections 12(4) and (6) of the FA 1997. Section 12(4) imposes an obligation, under regulations, to make payments on account of gaming duty that is likely to be chargeable. Section 12(6) provides that any amount “payable on account” shall be treated as if it were an amount of gaming duty for the purposes of administering that tax.
3. Subsection (2) introduces amendments to the Gaming Duty Regulations 1997 (the Regulations).
4. Subsection (3) removes the definition of “quarter” from the list of defined terms in the Regulations.
5. Subsection (4) amends the Regulations to omit Part II of the Regulations which provides the obligation to make payments on account, and how to calculate the payment on account.

Background note

6. These provisions have been made to bring gaming duty more into line with the administration of other gambling duties, such as general betting duty, machine games duty and remote gaming duty. As well as bringing more administrative consistency across the gambling duties, these provisions simplify the accounting process for gaming duty taxpayers and make the tax system fairer.
7. HM Revenue and Customs (HMRC) will monitor the effect of these changes.
8. If you have any questions about this change, or comments on the legislation, please contact Brian O’Kane on 03000 588011 (email: brian.okane@hmrc.gsi.gov.uk)

