

Clause 27: Gaming duty: transitional provision

Summary

1. This is one of three clauses that introduce changes to the administration of gaming duty. This clause makes provision for the calculation of duty in the transitional period.

Details of the clause

2. Subsections (1) and (2) provide that where there is an agreement under the Finance Act 1997 that allows an accounting period to straddle 30 September 2019 (the last date before the changes introduced by these clauses come into effect) that accounting period is considered to be a 'transitional accounting period' and is treated as ending on 30 September 2019.
3. Subsections (3) and (4) provide the method for calculating gaming duty so that the amount that is charged is in proportion to the shortened transitional period.

Background note

4. 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.
5. HM Revenue and Customs (HMRC) will monitor the effect of these changes.
6. 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)

