

Due date *DD MM YYYY*

DTR number

CAS

Accounting period from *DD MM YYYY*To *DD MM YYYY*

Gaming Duty Return

Before you fill in this form, please read the notes below and Notice 453 *Gaming Duty*. Go to hmrc.gov.uk and look for *Notice 453* in the *Search* box.

How to fill in this form

- Write clearly in black ink.
- Fill in all the boxes. Do not leave any box blank or insert a dash. Enter 'none' where necessary.
- If there are no pence, write '00' in the pence column.
- Do not enter more than one amount in any box.

Gross Gaming Yield (GGY) comprises of stake minus players' winnings on games on which the house is barrier, plus participating charges on games in which the bank is shared by players.

Box 1 - Show the aggregate of the payment on account of Gaming Duty from all premises calculated at 15% of GGY.

Box 2 - Show the aggregate of the payment on account of Gaming Duty from all premises calculated at 20% of GGY.

Box 3 - Show the aggregate of the payment on account of Gaming Duty from all premises calculated at 30% of GGY.

Box 4 - Show the aggregate of the payment on account of Gaming Duty from all premises calculated at 40% of GGY.

Box 5 - Show the aggregate of the payment on account of Gaming Duty from all premises calculated at 50% of GGY.

Box 6 - Show the total amount of Gaming Duty payable, that is, the sum of boxes 1 to 5.

Box 7 - Show any payment on account of Gaming Duty made on form GD94 *Gaming Duty payment on account*.

Box 8 - Show any balance of duty payable/repayable.

Help

If you need help or advice, phone the VAT and Excise Helpline on 0300 200 3701, textphone 0300 200 3719.

How to pay your Gaming Duty

We accept payment by a range of methods but recommend that you make your payment electronically using one of the following options.

- Bacs Direct Credit, internet/telephone banking or CHAPS. You will need to give your bank or building society the following details.
 - Sort code: 08-32-00
 - Account number: 12000911
 - Account name: HMRC GACA
 - Payment amount
 - Your unique Gaming Duty reference number (please make sure your reference number includes the prefix 'CAS').

- By post. If you are unable to pay by one of the options detailed above, you should send a cheque with your return to

HMRC Banking
St Mungo's Road
Cumbernauld
GLASGOW
G70 5WY.

Make cheques payable to 'HM Revenue & Customs only' followed by your Gaming Duty reference number.

Please note: You can use Direct Debit payment plans to pay amounts up to a maximum of £20 million.

Your rights and obligations

Your Charter explains what you can expect from us and what we expect from you. For more information go to hmrc.gov.uk/charter

Calculation of Gaming Duty payable

Rate	Part of gross gaming yield per premises	Number of premises paying duty at this rate	Part of total gross gaming yield chargeable at this rate		Amount payable			
			£	p	Box	£	p	
15%	The first £2,242,500				1			
20%	The next £1,546,000				2			
30%	The next £2,707,500				3			
40%	The next £5,714,500				4			
50%	The remainder				5			
Totals					6			
Deduct any payment on account (read the note for box 7 on page 1)					7			
Duty now payable/repayable					8			

You can avoid financial penalties by taking care that we get your accurately completed return and payment on account by the due date. If you give incomplete or inaccurate information, we may charge a financial penalty or even prosecute you. You have the right to appeal if we impose such a penalty.

Declaration (to be completed by the person named on the Gaming Duty register)

I declare that the information given on this form is true and correct.

Full name *in capital letters*

Date DD MM YYYY

Signature

Tick this box if you are enclosing a payment

*Proprietor / partner / director / company secretary
Delete as necessary

What to do now

When you have filled in and signed this form, send it to

HMRC Banking
St Mungo's Road
Cumbernauld
GLASGOW
G70 5WY.

We will then record your payment on your duty account.

For HMRC use

Amount received

£

Remittance code

Post opening serial number Initials