

Amendments 16 and 17 to Clause 61: Remote gaming duty: rate

Summary

1. These amendments give effect to Clause 61 from 1 April 2019.

Details of the amendment(s)

2. Amendment 16 replaces the 1 October 2019 implementation date in Clause 61(2) with an implementation date of 1 April 2019.
3. Amendment 17 replaces the reference to 1 October 2019 in subsection (3) with a reference to 1 April 2019. That subsection makes provision for any accounting period that straddles the implementation date.

Background note

4. In May 2018, following a consultation on proposals for changes to gaming machines and social responsibility measures, the Government announced that there would be an increase in the rate of Remote Gaming Duty. In October 2018 the Government announced that the increased rate of Remote Gaming Duty would apply to Remote Gaming Duty accounting periods starting on or after 1 October 2019.
5. These amendments bring the implementation date forward to 1 April 2019.
6. HM Revenue & Customs (HMRC) will update the RGD guidance to reflect the rate change.