SCHEDULES

SCHEDULE 19

GAMING DUTY

Commencement

8 (1) Where there is an agreement under paragraph 9(1) of Schedule 1 to FA 1997 and as a result the period to be treated as the accounting period for any premises is a period beginning on or before 30 September 2019 and ending after 30 September 2019 (a "paragraph 9(1) accounting period"), sub-paragraph (2) applies.

(2) The period to be treated as the accounting period for those premises is instead a period (a "transitional accounting period") beginning on the date specified in the agreement and ending on 30 September 2019.

(3) For the purposes of determining the amount of gaming duty which is to be charged on those premises for the transitional accounting period, the Table in section 11(2) of FA 1997 is modified in accordance with sub-paragraph (4).

(4) Each amount specified in column 1 of the Table is multiplied by—

$$\frac{A}{B}$$

where—

A is the number of days in the transitional accounting period, and
B is the number of days in the paragraph 9(1) accounting period.