



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Gaming

62 Remote gaming duty: rate

- (1) In section 155(3) of FA 2014 (rate of remote gaming duty) for “15%” substitute “21%”.
- (2) That amendment has effect in relation to accounting periods beginning on or after 1 April 2019.
- (3) The amount of remote gaming duty charged in respect of an accounting period that begins before and ends on or after 1 April 2019 is the sum of—
 - (a) the amount of that duty that would have been charged in respect of the accounting period had it consisted only of those days within the period that fell before that date, and
 - (b) the amount of that duty that would have been charged in respect of the accounting period had it consisted only of those days within the period that fell on or after that date and had the amendment made by subsection (1) had effect in relation to it.