HM Revenue & Customs

Gaming Duty Payment on Account

Due date *DD MM YYYY*

DTR number

CAS

Accounting period from *DD MM YYYY*

To *DD MM YYYY*

Gaming Duty Payment on Account

Completing this form

Before you fill in this form read the notes below and Notice 453 *Gaming Duty*. Use capital letters and write clearly in black ink. Ensure you complete all the boxes. Enter 'none' where necessary. Do not leave any box blank or insert a dash. If there are no pence write '00' in the pence column. Do not enter more than one amount in any box.

If you need help or advice, phone the Excise Helpline on **0845 010 9000**, textphone **0845 000 0200**.

Gross Gaming Yield (GGY) comprises stakes minus player's winnings on games on which the house is banker, 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.

When you have completed and signed this form, send it to:

HMRC Banking
St Mungo's Road
Cumbernauld
Glasgow
G70 5WY

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 provide your bank or building society with 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 the above address.

  Cheques should be made payable to 'HM Revenue & Customs only' followed by your Gaming Duty reference number.

Calculation of payment on account of gaming duty

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 £	p	Amount payable Box	£	p
15%	The first £964,500				1		
20%	The next £664,750				2		
30%	The next £1,164,500				3		
40%	The next £2,457,750				4		
50%	The remainder				5		
Totals					6		

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 correct.

Full name *in capital letters*

If you are enclosing a payment tick this box ☐

Signature

*Proprietor, partner, director or company secretary

Date *DD MM YYYY*

**Delete as necessary*

For official use

Amount received

£

Remittance code

Ø 1 3 5 7

Post opening serial number

Initials