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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 1

#### GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

#### PART II

#### OTHER PROVISIONS

##### *Directions as to the making of returns*

- 10 (1) The Commissioners may give directions as to the making of returns in connection with gaming duty by—
- (a) persons registered on the gaming duty register;
  - (b) persons liable to pay any gaming duty.
- (2) Directions under this paragraph may, in particular, make provision as to—
- (a) when any returns are to be made;
  - (b) the persons by whom any returns are to be made;
  - (c) the form in which any returns are to be made;
  - (d) the information to be given in any returns;
  - (e) the declarations to be contained in returns and the manner in which returns are to be authenticated;
  - (f) returns being treated as not made until received by the Commissioners;
  - (g) the places to which returns are to be made.
- (3) Where a person fails to comply with any provision of a direction given under this paragraph, that failure shall attract a penalty under section 9 of the <sup>M1</sup>Finance Act 1994 (civil penalties) and shall also attract daily penalties.

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#### Marginal Citations

M1 1994 c. 9.

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