

---

**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Penalties in connection with notification. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 1

#### GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

##### PART I

##### THE GAMING DUTY REGISTER

###### *Penalties in connection with notification*

- 7 (1) Where, in contravention of paragraph 6(2) above, a person fails to notify the Commissioners of any premises, that failure shall attract a penalty under section 9 of the <sup>M1</sup>Finance Act 1994 (civil penalties).
- (2) Where—
- (a) by virtue of paragraph 6(3), (4) or (7) above, a person at any time becomes subject to a requirement to notify the Commissioners of any premises or fact, and
  - (b) he fails to comply with that requirement before the end of the period of seven days beginning with the day on which that time falls,
- that failure shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and shall also attract daily penalties for every day after the end of that period on which the failure to notify continues.

---

#### Marginal Citations

**M1** 1994 c. 9.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1997, Cross Heading:  
Penalties in connection with notification.