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

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## SCHEDULES

### SCHEDULE 1

#### GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

#### PART II

#### OTHER PROVISIONS

##### *Regulations*

- 11 (1) The Commissioners may make regulations providing for any matter for which provision appears to them to be necessary or expedient for the administration or enforcement of gaming duty, or for the protection of the revenue from that duty.
- (2) Regulations under this paragraph may, in particular, include provision as to the giving and operation of directions under section 11(6) of this Act [<sup>F1</sup>or paragraph 9 of this Schedule].
- (3) Where any person contravenes or fails to comply with any of the provisions of any regulations under this paragraph, his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).

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#### Textual Amendments

**F1** Words in [Sch. 1 para. 11\(2\)](#) inserted (1.10.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 19 paras. 3, 7](#)

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