
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Cross Heading: Meaning of “revenue trade provisions” and “revenue trader”. (See end of Document for details)

SCHEDULES

SCHEDULE 2

GAMING DUTY: CONSEQUENTIAL AND INCIDENTAL AMENDMENTS

PART I

AMENDMENTS OF THE CUSTOMS AND EXCISE MANAGEMENT ACT 1979

Meaning of “revenue trade provisions” and “revenue trader”

- 2 (1) This paragraph amends section 1(1) (interpretation).
- (2) In the definition of “the revenue trade provisions of the customs and excise Acts”, after paragraph (d) there shall be inserted the following paragraph—
“the provisions of sections 10 to 15 of, and Schedule 1 to, the Finance Act 1997;”.
- (3) In paragraph (a) of the definition of “revenue trader”, after sub-paragraph (ia) there shall be inserted the following sub-paragraphs—
“being (within the meaning of sections 10 to 15 of the Finance Act 1997) the provider of any premises for gaming;
the organisation, management or promotion of any gaming (within the meaning of the ^{M1}Gaming Act 1968 or the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985); or”.
- (4) In sub-paragraph (ii) of that paragraph, for “or (ia)” there shall be substituted “, (ia), (ib) or (ic)”.

Marginal Citations

M1 1968 c. 65.

M2 S.I. 1985/1204 (N.I. 11).

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