



# Finance Act 1997

## 1997 CHAPTER 16

### PART I

#### EXCISE DUTIES

##### *Gaming duty*

#### **12 Liability to pay gaming duty.**

- (1) The liability to pay the gaming duty charged on any premises for any accounting period shall fall jointly and severally on—
  - (a) every person who is a provider of the premises at a time in that period when dutiable gaming takes place there;
  - (b) every person concerned in the organisation or management of any dutiable gaming taking place on those premises in that period;
  - (c) where any of the persons mentioned in paragraphs (a) and (b) above is a body corporate that is treated as a member of a group for the purposes of Part I of Schedule 1 to this Act, every body corporate that is treated as a member of that group for those purposes; and
  - (d) where any of the persons mentioned in paragraphs (a) to (c) above is a body corporate, every director of that body.
- (2) A person shall for the purposes of this section be conclusively presumed to be a provider of premises at any time if at that time—
  - (a) he is registered on the gaming duty register, and
  - (b) those premises are specified in his entry on that register.
- (3) The Commissioners may by regulations make provision—
  - (a) for apportioning the liability for any gaming duty charged on any premises for an accounting period between different persons; and
  - (b) for the amount of gaming duty charged on any premises for the different parts of a period for which an apportionment falls to be made to be computed (in accordance with regulations made by virtue of section 11(5)(b) above) as if

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Section 12. (See end of Document for details)*

each part of the period were the only part of the period during which dutiable gaming has taken place on those premises.

<sup>F1</sup>(4) .....

- (5) Any failure by any person to pay any amount of gaming duty due from him—
  - (a) shall attract a penalty under section 9 of the <sup>M1</sup>Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount that has not been paid; and
  - (b) shall also attract daily penalties.

<sup>F2</sup>(6) .....

<p><b>Textual Amendments</b></p> <p><b>F1</b> S. 12(4) omitted (1.10.2019) by virtue of Finance Act 2019 (c. 1), Sch. 19 paras. 5, 7</p> <p><b>F2</b> S. 12(6) omitted (1.10.2019) by virtue of Finance Act 2019 (c. 1), Sch. 19 paras. 5, 7</p> <hr/> <p><b>Marginal Citations</b></p> <p><b>M1</b> 1994 c. 9.</p>
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