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STATUTORY INSTRUMENTS

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**1997 No. 2196**

**CUSTOMS AND EXCISE**

**The Gaming Duty Regulations 1997**

*Made - - - - 9th September 1997*  
*Laid before the House of*  
*Commons - - - - 10th September 1997*  
*Coming into force - - 1st October 1997*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 11(5), 12(3) and (4), and 14(1) of, and paragraph 11 of Schedule 1 to the Finance Act 1997<sup>(1)</sup>, and of all other powers enabling them in that behalf, hereby make the following Regulations:

**PART I**  
**PRELIMINARY**

**Citation and commencement**

1. These Regulations may be cited as the Gaming Duty Regulations 1997 and shall come into force on 1st October 1997.

**Interpretation**

2. In these Regulations—

“the Act” means the Finance Act 1997;

“duty” means gaming duty;

“gross gaming yield” has the meaning given in section 11(8) of the Act;

“quarter” means the first three months of an accounting period;

“registered provider” means a person who is, in accordance with section 12(2) of the Act, presumed to be the provider of premises.

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(1) 1997 c. 16; section 10 defines “gaming duty”; section 15(2) provides for sections 10 to 14 and Schedule 1 to be construed as one with the Customs and Excise Management Act 1979 (c. 2) and section 1(1) of that Act defines “the Commissioners”; section 15(3) defines “accounting period”, “dutiable gaming”, “gaming duty register”, “premises” and “provider”.

## PART II

### PAYMENTS ON ACCOUNT

#### Application of Part II

3. The obligations imposed by this Part of these Regulations apply to any person who is a registered provider.

#### The obligation to make payments on account

4. For every quarter every registered provider shall make a payment on account of the duty that is likely to be chargeable on any premises of which he is the provider.

#### The amount

5.—(1) Subject to regulation 6 below, the amount of any payment on account of duty shall be calculated in accordance with this regulation.

(2) The gross gaming yield for the quarter shall be calculated, treating the quarter as an accounting period.

(3) The rates specified in the following Table shall be applied to the parts so specified of the gross gaming yield in that quarter from the premises and the results shall be aggregated.

(4) That aggregate shall be the amount of the payment on account.

TABLE

<i>Part of gross gaming yield</i>	<i>Rate</i>
The first £225,000	2 ½ per cent.
The next £1,125,000	12 ½ per cent.
The next £1,350,000	25 per cent.
The remainder	33 ⅓ per cent.

#### Gaming that does not take place throughout a quarter

6.—(1) This regulation applies where dutiable gaming takes place on any premises during a quarter but that gaming does not take place throughout that quarter.

(2) In any quarter the duration of the dutiable gaming shall be treated as being the number of days from the first day on which dutiable gaming took place in that quarter until the last day on which it took place, including both the first day and last day.

(3) If dutiable gaming did not take place on the last day of the preceding accounting period the first day on which it shall be treated as taking place shall be the first day on which it actually took place.

(4) In any other case the first day on which the dutiable gaming shall be treated as taking place shall be the first day of the quarter.

(5) The dutiable gaming shall be treated as ceasing on the last day on which it actually took place.

(6) For the purpose of determining the amount of the payment on account each of the parts of the gross gaming yield specified in the first column of the Table in regulation 5 above, other than the last, shall be reduced by multiplying that part by the duration of the dutiable gaming (determined in accordance with this regulation) and dividing the result by the number of days in the quarter.

## PART III

### GAMING THAT DOES NOT TAKE PLACE THROUGHOUT AN ACCOUNTING PERIOD

#### **Application of Part III**

7.—(1) This Part of these Regulations applies where dutiable gaming takes place on any premises during an accounting period but that gaming does not take place throughout that period.

(2) This Part of these Regulations does not apply to any case where section 11(3) of the Act applies.

#### **The duration of the dutiable gaming**

8.—(1) In any accounting period the duration of the dutiable gaming shall be treated as being the number of days from the first day on which dutiable-gaming took place in that period until the last day on which it took place, including both the first day and last day.

(2) If dutiable gaming did not take place on the last day of the preceding accounting period the first day on which it shall be treated as taking place shall be the first day on which it actually took place.

(3) In any other case the first day on which the dutiable gaming shall be treated as taking place shall be the first day of the accounting period.

(4) The dutiable gaming shall be treated as ceasing on the last day on which it actually took place.

(5) If the dutiable gaming ceased at any time between midnight and four o'clock in the morning of the last day on which it actually took place it shall be treated as having ceased on the day before that day.

#### **The amount**

9. For the purpose of determining the amount of duty which is to be charged on the premises each of the parts of the gross gaming yield specified in the first column of the Table in section 11 of the Act, other than the last, shall be reduced by multiplying that part by the duration of the dutiable gaming (determined in accordance with regulation 8 above) and dividing the result by the number of days in the accounting period.

## PART IV

### APPORTIONING THE LIABILITY FOR DUTY

#### **Application of Part IV**

10. This Part of these Regulations applies where during an accounting period the registered provider of any premises changes.

#### **The apportionment**

11.—(1) For any accounting period each registered provider—

- (a) shall be liable for the duty charged on the premises from the time that he first becomes a provider of the premises, and

(b) shall cease to be liable for any further duty charged on the premises from the time that another person becomes the registered provider of the premises in substitution for him.

(2) The amount of duty charged on the premises for which each registered provider is liable shall be determined in accordance with regulation 9 above; but the period for which each registered provider is liable shall be treated as the duration of the dutiable gaming.

## PART V

### DIRECTIONS

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

12. The Commissioners shall give directions under paragraph 10 of Schedule 1 to the Act in a notice published by them and not withdrawn by a further notice.

#### **Directions concerning premises**

13.—(1) This regulation applies to any direction given under section 11(6) of the Act.

(2) The Commissioners shall give any direction in writing to a person who appears to them to be a provider of the premises.

(3) In the case of a registered provider, any direction shall be sent to him at his address shown in the gaming duty register.

(4) In any other case, any direction shall be sent to a provider at one of the premises to which it relates.

(5) A direction shall take effect from the first day of the next accounting period following the day on which it was given.

(6) Subject to section 11(7) of the Act, a direction shall remain in force until it is revoked by the Commissioners.

New King's Beam House 22 Upper Ground  
London SE1 9PJ  
9th September 1997

*D. J. Howard*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st October 1997, provide the detailed arrangements for the administration of gaming duty. The Regulations—

- (a) oblige persons liable to gaming duty to make payments on account of the duty after the first three months of an accounting period;
- (b) provide for the method of calculation of the amount of that payment;
- (c) provide for different methods of calculating the amount payable to apply when gaming does not take place throughout the whole of the first three months or throughout the whole of an accounting period;
- (d) provide for the apportionment of the liability for duty where the provider of any premises changes during an accounting period;
- (e) set out the manner in which the Commissioners of Customs and Excise must give directions and, in the case of a direction that different premises are to be treated as different parts of the same premises, the date from which the direction shall operate.