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

SCHEDULES

SCHEDULE 1

GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

PART II

OTHER PROVISIONS

Accounting periods

- 9 [F1(1) Where the Commissioners and every relevant person so agree, the gaming duty provisions of this Act shall have effect in relation to any premises as if accounting periods for the purposes of those provisions were the periods specified in the agreement, which may be—
- (a) periods of six months (beginning on any date);
 - (b) periods (beginning on any date) which are longer or shorter than six months, but which must be the approximate equivalent of periods of six months in weeks.
- (1A) If the Commissioners have reason to believe that the liability in relation to any premises may not be discharged as it falls due from time to time, the Commissioners may direct that periods shorter than six months are to be treated as accounting periods for the purposes of the gaming duty provisions of this Act.
- (1B) The Commissioners may direct in relation to any premises that periods beginning on dates other than 1st April and 1st October are to be treated as accounting periods for the purposes of the gaming duty provisions of this Act.
- (1C) The Commissioners may by direction or by agreement with every relevant person make transitional arrangements in relation to any premises for periods (whether of six months or otherwise) to be treated as accounting periods for the purposes of the gaming duty provisions of this Act where—
- (a) those premises cease to be specified in an entry on the gaming register for any person, or
 - (b) an agreement under sub-paragraph (1) or a direction under sub-paragraph (1A) or (1B) begins or ceases to have effect.
- (1D) The Commissioners must not enter into an agreement under sub-paragraph (1) or give a direction under sub-paragraph (1B) unless they are satisfied that any transitional arrangements which are appropriate for the protection of the revenue have been agreed or directed.
- (1E) Any direction under this paragraph continues to have effect until it is withdrawn by the Commissioners (unless otherwise specified in the direction).

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- (1F) Withdrawal of a direction under this paragraph in relation to any premises does not prevent the giving of further directions in relation to those premises.]
- (2) For the purposes of [^{F2}this paragraph], a person is a relevant person in relation to any premises if—
- (a) he is registered on the gaming duty register, and
 - (b) the entry relating to him on the register specifies those premises.
- ^{F3}(3)
- ^{F4}(4)
- [^{F5}(5) The decisions mentioned in sub-paragraph (6) are to be treated as if they were listed in subsection (2) of section 13A of FA 1994 (customs and excise reviews and appeals: meaning of “relevant decision”) and accordingly are to be treated—
- (a) as if they were relevant decisions for the purposes mentioned in subsection (1) of that section, and
 - (b) as if they were ancillary matters for the purposes of section 16 FA 1994 (appeals to a tribunal).
- (6) The decisions are—
- (a) a decision of the Commissioners to refuse a request for an agreement under sub-paragraph (1) or (1C), or to refuse a request for such an agreement on particular terms,
 - (b) a decision of the Commissioners to give a direction under sub-paragraph (1A), (1B) or (1C), or to give such a direction in particular terms, or
 - (c) a decision of the Commissioners not to give a direction under sub-paragraph (1A), (1B) or (1C).]

Textual Amendments

- F1** Sch. 1 para. 9(1)-(1F) substituted for Sch. 1 para. 9(1) (1.10.2019) by Finance Act 2019 (c. 1), Sch. 19 paras. 2(2), 7 (with Sch. 19 para. 8(1)(2))
- F2** Words in Sch. 1 para. 9(2) substituted (1.10.2019) by Finance Act 2019 (c. 1), Sch. 19 paras. 2(3), 7
- F3** Sch. 1 para. 9(3) omitted (1.10.2019) by virtue of Finance Act 2019 (c. 1), Sch. 19 paras. 2(4), 7
- F4** Sch. 1 para. 9(4) omitted (1.10.2019) by virtue of Finance Act 2019 (c. 1), Sch. 19 paras. 2(4), 7
- F5** Sch. 1 para. 9(5)(6) substituted for Sch. 1 para. 9(5) (1.10.2019) by Finance Act 2019 (c. 1), Sch. 19 paras. 2(5), 7

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