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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:

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<sup>(1)</sup> 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”, “dutable gaming”, “gaming duty register”, “premises” and “provider”.

**Changes to legislation:**

There are currently no known outstanding effects for the The Gaming Duty Regulations 1997, Introductory Text.