
STATUTORY INSTRUMENTS

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⁽¹⁾, and of all other powers enabling them in that behalf, hereby make the following Regulations:

(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”, “dutiabale gaming”, “gaming duty register”, “premises” and “provider”.