
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.

Changes to legislation:

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