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STATUTORY INSTRUMENTS

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**1997 No. 2196**

**The Gaming Duty Regulations 1997**

**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.