
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 GAMING DUTY REGULATIONS 1997

PART I

PRELIMINARY

1. Citation and commencement
2. Interpretation

PART II

PAYMENTS ON ACCOUNT

3. Application of Part II
4. The obligation to make payments on account
5. The amount
6. Gaming that does not take place throughout a quarter

PART III

**GAMING THAT DOES NOT TAKE PLACE
THROUGHOUT AN ACCOUNTING PERIOD**

7. Application of Part III
8. The duration of the dutiable gaming
9. The amount

PART IV

APPORTIONING THE LIABILITY FOR DUTY

10. Application of Part IV
11. The apportionment

Status: This is the original version (as it was originally made).

PART V
DIRECTIONS

12. Directions as to the making of returns
13. Directions concerning premises
Signature
Explanatory Note