



# Finance Act 1997

## 1997 CHAPTER 16

### PART I

#### EXCISE DUTIES

##### *Gaming duty*

#### **15 Interpretation of gaming duty provisions.**

- (1) This section shall have effect for the purposes of construing the gaming duty provisions of this Act, that is to say, sections 10 to 14 above, this section and Schedule 1 to this Act.
- (2) The gaming duty provisions of this Act shall be construed as one with the <sup>M1</sup>Customs and Excise Management Act 1979.
- (3) In the gaming duty provisions of this Act—
  - “accounting period” means, subject to the provisions of Schedule 1 to this Act, a period of six months beginning with 1st April or 1st October;
  - [<sup>F1</sup>“casino games” means games of chance which are not equal chance gaming (but subject to any order under section 10(5));]
  - “dutiabie gaming” means gaming to which section 10 above applies;
  - [<sup>F2</sup>“equal chance gaming”—
    - (a) in Great Britain, means gaming which does not involve playing or staking against a bank (however described, and whether or not controlled or administered by a player) and in which the chances are equally favourable to all participants, and
    - (b) in Northern Ireland, means gaming in respect of which none of the conditions specified in Article 55 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 is met,(but subject to any order under section 10(5));]

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*Status: Point in time view as at 27/04/2009.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1997, Section 15. (See end of Document for details)*

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[<sup>F3</sup>“gaming” has the same meaning as in the Betting and Gaming Duties Act 1981 (see section 33(1));]

“the gaming duty register” means the register maintained under paragraph 1 of Schedule 1 to this Act;

“premises” includes any place and any means of transport and shall be construed subject to section 11(6) above;

“provider”, in relation to any premises where gaming takes place, means any person having a right to control the admission of persons to those premises, whether or not he has a right to control the admission of persons to the gaming.

- (4) For the avoidance of doubt it is hereby declared that the imposition or payment of gaming duty does not make lawful any gaming which is otherwise unlawful.

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**Textual Amendments**

- F1** Words in s. 15(3) inserted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), s. 114(13)(14)(17) (with s. 114(18))
- F2** Words in s. 15(3) inserted (retrospective to 27.4.2009) by [Finance Act 2009 \(c. 10\)](#), s. 114(13)(15)(17) (with s. 114(18))
- F3** Words in s. 15(3) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 19, 23\(2\)](#); S.I. 2007/2532, art. 2
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**Marginal Citations**

- M1** 1979 c. 2.

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