

SCHEDULES

SCHEDULE 2

GAMING LICENCE DUTY

Regulations

- 3 (1) Without prejudice to any other provision of this Schedule, the Commissioners may make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of the duty on gaming licences, or for the protection of the revenue from that duty.
- (2) Regulations under this paragraph may in particular include provision—
- (a) for the furnishing to such persons or displaying in such manner of such information or records as the regulations may require by persons engaging or proposing to engage in any activity by reason of which they are or may be or become liable for duty, and by persons providing facilities for another to engage in such an activity or entering into any transaction with another in the course of any such activity of his ;
 - (b) for the keeping, preservation and production of accounts, records or other documents by persons engaging in any such activity;
 - (c) for the inspection of the accounts, records and other documents of persons engaging or suspected of engaging in any such activity, and of premises or equipment used or suspected of being used by such persons for or in connection with any such activity and of any other premises where any such activity is carried on;
 - (d) for requiring the licence to be displayed on the premises, and the production of the licence for inspection by the proper officer.
- (3) Without prejudice to the generality of the foregoing provisions of this paragraph, the Commissioners may also make regulations—
- (a) requiring returns to be made of the gross gaming yield from any premises in any period, being returns certified in such manner as may be specified in the regulations ;
 - (b) requiring returns to be made of expenses incurred in providing facilities for, or in providing anything in connection with, gaming on premises in respect of which a gaming licence is or has been in force and of bad debts incurred in the provision of such gaming ;
 - (c) requiring gaming licence duty chargeable by reference to gross gaming yield to be paid at such time and in such manner as may be specified in the regulations.
- (4) Regulations under this paragraph may be framed by reference to requirements for the time being in force under the Gaming Act 1968.