

SCHEDULES

SCHEDULE 1

GAMING DUTY: ADMINISTRATION, ENFORCEMENT ETC

PART II

OTHER PROVISIONS

Accounting periods

- 9 (1) Where, in the case of any premises, the Commissioners and every relevant person so agree, the provisions of sections 10 to 15 of this Act and this Schedule shall have effect in relation to those premises as if accounting periods for the purposes of those provisions were periods of six months beginning on such dates other than 1st October and 1st April as may be specified in the agreement.
- (2) For the purposes of sub-paragraph (1) above, a person is a relevant person in relation to any premises if—
- (a) he is registered on the gaming duty register, and
 - (b) the entry relating to him on the register specifies those premises.
- (3) The Commissioners shall not enter into an agreement under this paragraph for a change in the date on which an accounting period begins in relation to any premises unless they are satisfied that appropriate transitional provision for the protection of the revenue is contained in the agreement.
- (4) The provision which, for the purposes of sub-paragraph (3) above, may be contained in any agreement under this paragraph shall include any such provision as may be contained in regulations under section 11(5) of this Act.
- (5) Sections 14 to 16 of the Finance Act 1994 (review and appeals) shall have effect in relation to any refusal of the Commissioners to enter into an agreement under this paragraph, or to enter into such an agreement on particular terms, as if that refusal were a decision of a description specified in Schedule 5 to that Act.