
STATUTORY INSTRUMENTS

1997 No. 2196

The Gaming Duty Regulations 1997

PART IV

APPORTIONING THE LIABILITY FOR DUTY

Application of Part IV

10. This Part of these Regulations applies where during an accounting period the registered provider of any premises changes.

Commencement Information

11 Reg. 10 in force at 1.10.1997, see [reg. 1](#)

The apportionment

11.—(1) For any accounting period each registered provider—

- (a) shall be liable for the duty charged on the premises from the time that he first becomes a provider of the premises, and
- (b) shall cease to be liable for any further duty charged on the premises from the time that another person becomes the registered provider of the premises in substitution for him.

(2) The amount of duty charged on the premises for which each registered provider is liable shall be determined in accordance with regulation 9 above; but the period for which each registered provider is liable shall be treated as the duration of the dutiable gaming.

Commencement Information

12 Reg. 11 in force at 1.10.1997, see [reg. 1](#)

Changes to legislation:

There are currently no known outstanding effects for the The Gaming Duty Regulations 1997, PART IV.