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SCHEDULES

SCHEDULE 4

GAMING MACHINE LICENCE DUTY

PART I

EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) A gaming machine licence shall not be required in order to authorise the provision of a gaming machine at an entertainment (whether limited to one day or extending over two or more days), being a bazaar, sale of work, fête, dinner, dance, sporting or athletic event or other entertainment of a similar character, where the conditions of this paragraph are complied with in relation to the entertainment.
- (2) The conditions of this paragraph are that—
- (a) the whole proceeds of the entertainment (including the proceeds of gaming by means of any machine) after deducting the expenses of the entertainment, including any expenses incurred in connection with the provision of gaming machines and of prizes to successful players of the machines will be devoted to purposes other than private gain; and
 - (b) the opportunity to win prizes by playing the machine (or that machine and any other provided for gaming at the entertainment) does not constitute the only, or the only substantial, inducement for persons to attend the entertainment.
- [^{F1}(3) In construing sub-paragraph (2)(a) above, proceeds of an entertainment promoted on behalf of a society falling within this sub-paragraph which are applied for any purpose calculated to benefit the society as a whole shall not be held to be applied for purposes of private gain by reason only that their application for that purpose results in benefit to any person as an individual.
- (4) A society falls within sub-paragraph (3) above if it is established and conducted either—
- (a) wholly for purposes other than purposes of any commercial undertaking, or
 - (b) wholly or mainly for the purpose of participation in or support of athletic sports or athletic games;
- and in this paragraph “society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such a club, institution, organisation or association.]

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Textual Amendments

F1 Para. 1(3)(4) substituted for para. 1(3) by [Finance Act 1983 \(c. 28, SIF 12:2\)](#), s. 5(2)

Pleasure fairs

- 2 (1) A gaming machine licence shall not be required in order to authorise the provision of a gaming machine at a pleasure fair, consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair, where the conditions of this paragraph are complied with in relation to the machine.
- (2) The conditions of this paragraph are that—
- (a) the amount payable to play the machine once does not exceed 10p;
 - (b) a person playing the machine once and successfully does not receive anything other than one of the following prizes or combinations of prizes:—
 - (i) a money prize not exceeding £1 or a token which is, or two or more tokens which in the aggregate are, exchangeable only for such a money prize;
 - (ii) a non-monetary prize or prizes of a value or aggregate value not exceeding £2 or a token exchangeable only for such a non-monetary prize or such non-monetary prizes;
 - (iii) a money prize not exceeding £1 together with a non-monetary prize of a value which does not exceed £2 less the amount of the money prize;
 - (iv) one or more tokens which can be exchanged for a non-monetary prize or non-monetary prizes at the appropriate rate; and
 - (c) the opportunity to play the machine (or that machine and any other provided for gaming at the fair) does not constitute the only, or the only substantial, inducement for persons to attend the fair.
- (3) In sub-paragraph (2)(b) above, “non-monetary prize”, in relation to a machine, means a prize which does not consist of or include any money and does not consist of or include any token which can be exchanged for money or money’s worth or be used for playing the machine; and, for the purposes of sub-paragraph (2)(b)(iv), a token or tokens shall be taken to be exchanged for a non-monetary prize or prizes at the appropriate rate if either—
- (a) the value or aggregate value of the prize or prizes does not exceed £2 and the token or tokens exchanged represent the maximum number of tokens which can be won by playing the machine once, or
 - (b) in any other case, the value or aggregate value of the prize or prizes does not exceed £2 and bears to £2 a proportion not exceeding that which the number of tokens exchanged bears to the maximum number of tokens which can be won by playing the machine once.
- (4) The condition specified in sub-paragraph (2)(b) above shall not, in relation to a machine, be taken to be contravened by reason only that a successful player of the machine receives an opportunity to play again (once or more often) without paying,

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so long as the most which he can receive if he wins each time he plays again is a money prize or money prizes of an amount, or aggregate amount, of £1 or less.

Modifications etc. (not altering text)

- C1** Sch. 4 para. 2(2)(a): by S.I. 1989/2254, **art. 4(a)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) it was provided (1.1.1990) that sub-para. (2) should have effect as if in sub-para. (2)(a), for the sum of 10p there were substituted the sum of 20p.
- C2** Sch. 4 para. 2(2)(b): by virtue of S.I. 1989/2254, **art. 4(b)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) sub-para. (2)(b) had effect (1.1.1990) as if, for the sum of £1 (in both places) there were substituted the sum of £2.40, and for the sum of £2 (in both places) there were substituted the sum of £4.80 and by virtue of S.I. 1992/2954, **art. 3(3)(a)**, sub-para. (2)(b) had effect (1.1.1993) as if, for the sum of £1 (in both places) there were substituted the sum of £3, and for the sum of £2 (in both places) there were substituted the sum of £6.
- C3** Sch. 4 para. 2(3): by virtue of S.I. 1989/2254, **art. 4(c)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) sub-para. (3) had effect (1.1.1990) as if, for the sum of £2 (in all three places) there were substituted the sum of £4.80, and by virtue of S.I. 1992/2954, **art. 3(3)(b)**, sub-para. (3) had effect (1.1.1993) as if, for the sum of £2 (in all three places) there were substituted the sum of £6.
- C4** Sch. 4 para. 2(4): by virtue of S.I. 1989/2254, **art. 4(d)** (which S.I. was revoked (1.1.1993) by S.I. 1992/2954, **art. 2**) sub-para. (4) had effect (1.1.1990) as if, for the sum of £1 there were substituted the sum of £2.40, and by virtue of S.I. 1992/2954, **art. 3(3)(c)**, sub-para. (4) had effect (1.1.1993) as if, for the sum of £1 there were substituted the sum of £3.

- 3 The Commissioners may by order provide that any provision of paragraph 2 above which is specified in the order and which mentions a sum shall have effect, as from a date so specified, as if for that sum there were substituted such larger sum as may be specified in the order.

[^{F2}Seasonal licences]

Textual Amendments

- F2** Crossheading substituted (3.5.1994 with effect in relation to gaming machine licences granted for the period of six months beginning with 1.4.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 4(1)(4)**.

- ^{F34} (1) If at any time during March of any year there has previously been granted a seasonal licence for that year authorising the provision of any number of small-prize machines on any premises and that licence has not been surrendered, it shall be treated for the purposes of this Act as authorising the provision at that time of that number of small-prize machines on the premises.
- (2) Where a seasonal licence is granted for any year authorising the provision of any number of small-prize machines on any premises, and the licence is not surrendered, it shall be treated for the purposes of this Act as authorising during October of that year the provision of that number of small-prize machines on the premises.
- (3) Subject to sub-paragraph (4) below, in this Schedule “seasonal licence”, in relation to any year, means a gaming machine licence expressed to authorise only the provision

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of small-prize machines on any premises for the period of six months beginning with 1st April in that year.

- (4) A licence in respect of any premises is not a seasonal licence in relation to any year if any gaming machine licence has been granted in respect of those premises for any period which includes the whole or any part of the preceding winter period.
- (5) If in relation to any year—
- (a) a seasonal licence is granted in respect of any premises, and
 - (b) another gaming machine licence is granted (whether before or after the grant of the seasonal licence or after the surrender of the seasonal licence) in respect of those premises for any period which includes the whole or any part of the following winter period (and does not include the whole or any part of the preceding winter period),
- there shall (unless an amount has already become payable under this sub-paragraph in respect of the seasonal licence) be payable on the seasonal licence on the relevant date an additional amount of duty.
- (6) The additional amount is the difference between the duty payable (apart from this paragraph) on that licence at the time it was granted and the amount that would have been so payable if the licence had been granted for a period of eight months or, in a case where the seasonal licence has been surrendered before the beginning of September, seven months.
- (7) In sub-paragraph (5) above, the “relevant date” means—
- (a) the date on which the seasonal licence is granted, or
 - (b) the date on which the other licence is granted,
- whichever is the later.
- (8) In this paragraph “winter period” means November to February.]

Textual Amendments

- F3** Sch. 4 Pt. I para. 4 substituted (3.5.1994 with effect in relation to gaming licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, Sch. 3 para. 4(1)(4).

Modifications etc. (not altering text)

- C5** Sch. 4 Pt. I para. 4(4)(5)(b) extended (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.4.1994) by 1994 c. 9, s. 6, Sch. 3 para. 4(2)(4).

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