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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Transitional provision and savings. (See end of Document for details)

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## SCHEDULES

### SCHEDULE 24

#### MACHINE GAMES DUTY

#### PART 2

##### REMOVAL OF AMUSEMENT MACHINE LICENCE DUTY

###### *Transitional provision and savings*

- 59 (1) If a licence granted under section 21 of BGDA 1981 is to expire on or after the go-live date, the holder of the licence is entitled to repayment of an amount of duty.
- (2) That amount is the difference between—
- (a) the amount of duty actually paid on the licence before the go-live date in accordance with section 23 of that Act, and
  - (b) the amount (if less) determined in accordance with sub-paragraph (3).
- (3) The amount is to be determined as follows—
- Step 1* Calculate the amount of duty that would have been paid if the period for which the licence was granted had been the number of complete months beginning with the date on which the licence was granted and ending immediately before the go-live date. The day immediately following the end of that period of complete months is referred to as “day X”.
- Step 2* Add to the amount calculated under Step 1 an amount representing the duty payable for the period of days beginning with day X and ending with the day before the go-live date. The duty payable for each such day in that period is to be calculated as 1/365th of the amount of duty payable for a licence of 12 months for a machine of the relevant category.
- (4) If—
- (a) duty is being paid on the licence in accordance with arrangements made under paragraph 7A of Schedule 4 to BGDA 1981 (payment of duty by instalments), and
  - (b) the amount of duty actually paid on the licence before the go-live date in accordance with section 23 of that Act is less than the amount determined in accordance with sub-paragraph (3),
- the difference between those amounts is to be treated under that Act as unpaid duty.
- (5) If a person entitled to a repayment of more than £10 under this paragraph has not received the repayment within the period of 90 days beginning with the go-live date—
- (a) the person may give notice to HMRC of that fact,

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- (b) the Commissioners must pay interest to the person on the amount of the repayment for the period from the end of that 90-day period until the day on which the repayment is made, and
  - (c) any such interest accrues at the rate under section 197 of FA 1996 (rates of interest) that is applicable for Parts 2 and 3 of Schedule 3 to FA 2001 (excise duty payment by Commissioners in case of error or delay).
- 60 (1) If a licence granted or to be granted under section 21 of BGDA 1981 would expire within the period of 30 days ending with the go-live date, a person may apply—
- (a) for the licence to be treated as extended for the necessary period, or
  - (b) for a new amusement machine licence to be treated as granted in its place under Schedule 4 to that Act for the necessary period.
- (2) The necessary period is the period from expiry of the licence until immediately before the go-live date.
- (3) An application under this paragraph may be made before or after the licence is granted but, if made after the licence is granted, it must be made before the day on which the licence is to expire.
- (4) The application must be made to HMRC in such form and manner as HMRC may require.
- (5) HMRC must grant the application once it has received payment of an amount of duty payable on the licence (or new licence) in respect of the necessary period.
- (6) The amount of duty payable in respect of the necessary period is to be the sum of the amounts payable for each day in that period, each such amount being 1/365th of the duty payable for a licence of 12 months for a machine of the relevant category.
- (7) Schedule 4 to BGDA 1981 and any regulations made under that Schedule apply (subject to any modifications specified by the Commissioners in a notice published for the purposes of this paragraph) to an amount of duty payable in accordance with this paragraph as to an amount of duty payable in accordance with section 23 of that Act.
- (8) Nothing in this paragraph affects the operation of that Act with respect to the provision of amusement machines in the necessary period in a case where no application is made under this paragraph or an application is not granted.
- (9) But if a default licence is granted under Schedule 4A to BGDA 1981 for the necessary period, the amount of duty that may be assessed under paragraph 4 of that Schedule is limited to the amount that would have been payable if an application had been made for a licence under this paragraph.
- 61 (1) This paragraph applies to licences to be granted under section 21 of BGDA 1981 on or after 2 January 2013 (a “final month licence”).
- (2) Section 21(3) of that Act has effect as if—
- (a) the requirement to grant amusement machine licences for a period of one or more whole months were omitted, and
  - (b) the power to grant amusement machine licences for a period not exceeding 12 months were a power to grant such licences for a period ending with a day that is no later than the day before the go-live date.

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- (3) The requirement in section 21(4) of that Act to grant special amusement machine licences for a period of 12 months has effect in relation to a final month licence as if it were a requirement to grant a licence for the period beginning with the date of grant and ending with the day before the go-live date.
  - (4) The amount of duty payable on a final month licence is to be calculated in the manner described in paragraph 60(6).
  - (5) The Commissioners may by notice direct that Schedules 4 and 4A to BGDA 1981 and any regulations made under those Schedules are to apply to a final month licence with such modifications as may be specified in the notice.
  - (6) A notice under sub-paragraph (5) must be published by the Commissioners.
- 62
- (1) The enactments repealed by this Part of this Schedule continue to have effect on and after the go-live date in relation to the provision of amusement machines before that date.
  - (2) Enactments continuing to have effect by virtue of sub-paragraph (1) are to be read with any necessary modifications.
  - (3) Without prejudice to the generality of sub-paragraph (2), paragraph 4 of Schedule 4A to BGDA 1981 (assessment of amount equivalent to duty) is to be read as if the reference in sub-paragraph (3) to the due date were a reference to the day before the go-live date.

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