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## SCHEDULES

### SCHEDULE 6

#### GAMING MACHINE LICENCE DUTY

##### PART I

###### THE BETTING AND GAMING DUTIES ACT 1972

- 1 In section 21(2) there shall be omitted—
- (a) the words “(a) an ordinary licence, being ”;
  - (b) paragraph (b) together with the word “or” immediately preceding it; and
  - (c) the words from “and where a licence ” onwards.
- 2 (1) In subsection (1) of section 22 for the words “an ordinary ” there shall be substituted the word “a ” and in paragraph (b) for the words “or the higher ” and “either ” there shall be substituted the words “the higher or the peak ” and “each ” respectively.
- (2) For subsection (5) of that section there shall be substituted the following—
- “(5) Subject to subsection (6) below, for the purposes of a licence—
- (a) a machine is chargeable at the lower rate if it can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 2p ;
  - (b) a machine is chargeable at the higher rate—
    - (i) if it is on premises which have local authority approval under the Gaming Acts and is not within paragraph (a) above, or
    - (ii) if it is not on such premises and it can only be played by the insertion into it of a coin or coins of a denomination, or aggregate denomination, exceeding 2p but not exceeding 5p ; and
  - (c) a machine is chargeable at the peak rate in any other case.
- (6) Where the game playable by means of a machine can be played more than once for the insertion of a coin or coins of a denomination, or aggregate denomination, exceeding a sum mentioned in subsection (5) above, the machine is to be treated for the purposes of that subsection as if it can only be played by the insertion into it of a coin of a denomination not exceeding that sum if in effect the amount payable to play the game once does not exceed that sum.”.
- 3 In section 23—
- (a) for the words “an ordinary”, wherever they occur, there shall be substituted the word “a ”;
  - (b) for the Tables in subsection (1) there shall be substituted the following—

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“TABLE A

PREMISES WITH LOCAL AUTHORITY APPROVAL

Description of machines authorised by the licence	Number of machines of that description so authorised	Duty on whole-year licence
Chargeable at the lower rate.	One or more machines	£20 per machine.
Chargeable at the higher rate.	One machine	£25.
	Two or more machines	£25 plus £100 per machine in excess of one.

TABLE B

PREMISES WITHOUT LOCAL AUTHORITY APPROVAL

Description of machines authorised by the licence	Number of machines of that description so authorised	Duty on whole-year licence
Chargeable at the lower rate.	One or more machines	£50 per machine.
Chargeable at the higher rate.	One machine	£100.
	Two or more machines	£100 plus £200 per machine in excess of one.
Chargeable at the peak rate.	One or more machines	£300 per machine.”

4 Section 24 shall be omitted.

5 (1) In subsection (1) of section 25 after the words “no gaming machine ” there shall be inserted the words “other than a penny machine ”.

(2) In subsection (2) of that section—

- (a) the word “ordinary ”, in both places, shall be omitted; and
- (b) there shall be substituted for the words “the lower ” the word “one ” and for the words “the higher” the word “another ”.

(3) In subsection (3) of that section there shall be substituted—

- (a) for the words “an ordinary ”. the word “a ” ;
- (b) for the words “the lower ” the word “one ” ; and
- (c) for the words “the higher ” the word “another ”.

(4) In subsection (4) of that section there shall be substituted—

- (a) for the words “an ordinary ” the word “a ” ;
- (b) for the words “one only of the two rates ” the words “at one rate only ” ;
- (c) for the words “at the other rate ” in paragraph (b) the words “at any other rate ”;

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and in paragraph (b) the word “ordinary ” shall be omitted.

(5) Subsection (5) of that section shall be omitted.

6 In section 26(4)—

- (a) paragraph (a) shall be omitted;
- (b) in paragraph (b) the words “penny machine or any other ” shall be omitted and for “1-25p ” there shall be substituted “2p ”; and for the words “an ordinary ” there shall be substituted the word “a ”;
- (c) for paragraph (c) there shall be substituted the following—
  - “(c) in the case of a machine which is on premises which have local authority approval under the Gaming Acts and is not within paragraph (b) above or which is not on such premises and which no player can play except by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, exceeding 2p but not exceeding 5p, be treated for the purposes of a licence as a number of machines, all chargeable at the higher rate, equal to that number of persons ; and
  - (d) in a case not falling within paragraph (b) or (c) above, be treated for the purposes of a licence as a number of machines, all chargeable at the peak rate, equal to that number of persons ;”.

7 After paragraph 2A of Schedule 4 there shall be inserted the following—

*“Months preceding and following half-year summer licences*

2B A gaming machine licence shall not be required in order to authorise the provision of a gaming machine on any premises during March or October of any year if the premises have local authority approval under the Gaming Acts and the provision of the machine on the premises has been authorised by a gaming machine licence for the period from 1st April to 30th September in that year.”.

8 In sub-paragraph (1) of paragraph 4 of that Schedule for the words “an ordinary ”, in both places, there shall be substituted the word “a ” and sub-paragraph (2) of that paragraph shall be omitted.

9 In sub-paragraph (2) of paragraph 5 of that Schedule for the words “An ordinary ” and “an ordinary ” there shall be substituted respectively the words “A ” and “a ” and sub-paragraphs (3) to (5) of that paragraph shall be omitted.

10 In paragraph 7(b) of that Schedule the words “in the case of an ordinary licence ” shall be omitted and there shall be substituted for the words “the lower rate or the higher rate ” the words “one rate ” and for the words “the other rate ” the words “another rate ”.

11 In paragraph 8 of that Schedule—

- (a) in sub-paragraph (2) there shall be substituted—
  - (i) for the words “An ordinary ” the word “A ”,
  - (ii) in paragraph (a) for the words “one or other, or at each, of the two rates ” the words “one or more of the rates ”, and

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- (iii) in paragraph (b) and (c) for the words “the other ” the word “another ” ;
  - (b) sub-paragraph (3) shall be omitted ; and
  - (c) in sub-paragraph (4) for the words from “except” to the end there shall be substituted " except that where a whole-year licence falls to be amended in pursuance of a late application, that is to say an application made after 31st March immediately preceding 30th September on which it is due to expire—
    - (i) in the case of a licence which has not previously been amended in pursuance of a late application, the additional duty shall be eleven-twentieths of that difference, and
    - (ii) in any other case, the additional duty shall be the difference between the additional duty that would be payable if no previous late applications had been made and the additional duty paid on any such applications."
- 12 In paragraph 9 of that Schedule—
  - (a) in sub-paragraph (1) for the words “an ordinary ” there shall be substituted the word “a ” , and
  - (b) in sub-paragraph (2), the word “either ”, sub-paragraph (b), and the word “or ” immediately preceding that sub-paragraph, shall be omitted.
- 13 In paragraph 12 of that Schedule for the words “or at the higher rate or, as the case may be, as penny machines ” there shall be substituted the words “the higher rate, the peak rate or, as the case may be, as being penny machines ”.