



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Gaming machine licence duty

[^{F1}21 Gaming machine licence duty.

- (1) Except in the cases specified in Part I of Schedule 4 to this Act, no [^{F2}amusement machine]] (other than [^{F3}an excepted machine]) shall be provided [^{F4}for play] on any premises situated in [^{F5}the United Kingdom] unless there is for the time being in force [^{F6}a licence granted under this Part of this Act with respect to the premises [^{F7}or the machine].
 - (2) Such a licence shall be known as [^{F8}an amusement machine licence][^{F9}and, if it is granted with respect to a machine, rather than with respect to premises, as a special amusement machine licence.]]
 - [^{F10}(3) [^{F11}An amusement machine licence] may be granted for a period of a month, or of any number of months not exceeding twelve, beginning on any day of any month]
- [^{F12}(3AA) A special amusement machine licence shall not be granted except where—
- (a) the machine with respect to which it is granted is of a description of machine for which special amusement machine licences are available;
 - (b) such conditions as may be prescribed by regulations made by the Commissioners are satisfied in relation to the application for the licence, the machine and the person by whom the application is made; and
 - (c) the licence is for twelve months.
- (3AB) Special amusement machine licences shall be available for amusement machines of each of the following descriptions—
- (a) machines that are not gaming machines; and
 - (b) small prize machines.]

Status: Point in time view as at 01/04/1998. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Cross Heading: Gaming machine licence duty. (See end of Document for details)

- [^{F13}(3A) For the purposes of this section an excepted machine is—
 - (a) a two-penny machine, or
 - [^{F14}(b) a five-penny machine which is a small prize machine; or
 - (c) a thirty-five-penny machine which is not a prize machine or which, if it is a prize machine, is not a gaming machine]]
- ^{F15}(4)

Textual Amendments

- F1** S. 21 substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2) Sch. 3 Pt. I para. 2
- F2** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 2(1)(a).
- F3** Words in s. 21(1) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by 1993 c. 34, s. 16(2)(9)
- F4** Words in s. 21(1) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 2(1)(a).
- F5** Words substituted by Finance Act 1985 (c. 54, SIF 12:2), s. 8, Sch. 5 Pt. I para. 1(1)
- F6** Words following “force” in subsection (1) to the end of subsection (2) substituted (1.5.1995) by 1995 c. 4, s. 6, Sch. 3 para. 3(2).
- F7** Words in s. 21(1) inserted (29.4.1996) by 1996 c. 8, s. 12(1).
- F8** Words in s. 21(2) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 2(1)(b).
- F9** Words in s. 21(2) inserted (29.4.1996) by 1996 c. 8, s. 12(2).
- F10** S. 21(3) substituted (3.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(2).
- F11** Words in s. 21(3) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 2(1)(c).
- F12** S. 21(3AA)(3AB) inserted (29.4.1996) by 1996 c. 8, s. 12(3).
- F13** S. 21(3A) inserted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by 1993 c. 34, s. 16(3)(9)
- F14** S. 21(3A)(b)(c) substituted (1.4.1998 with effect in relation to the provision of an amusement machine at any time on or after 1.4.1998) by 1998 c. 36, s. 13(1)(2).
- F15** S. 21(4) repealed by Finance Act 1987 (c. 16, SIF 12:2), s. 72(7), Sch. 16 Pt. II Note 3

Modifications etc. (not altering text)

- C1** S. 21(3) extended (1.5.1994 with effect as mentioned in Sch. 3 para. 5 of the amending act) by 1994 c. 9, s. 6, Sch. 3 para. 5(5)(6).
S. 21(3) 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(3)(4).

^{F16}21A.
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Textual Amendments

- F16** S. 21A repealed (1.5.1995) by 1994 c. 9, s. 6, Sch. 3 para. 3(3)(11), Sch. 26 Pt. II Note.

22 Gaming machine licence duty.

- (1) A duty of excise shall be charged on [^{F17}amusement machine] licences and the duty on a licence shall be determined [^{F18}in accordance with section 23 below]

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[^{F19}(2) For the purposes of this Act [^{F20}an amusement machine is a small-prize machine if it is a prize machine and] the value or aggregate value of the benefits in money or money's worth, which any player who is successful in a single game played by means of the machine may receive, cannot exceed [^{F21}£10]

(3) The Commissioners may by order substitute for the sum for the time being mentioned in subsection (2) above such higher sum as may be specified in the order, with effect from a date so specified.]

^{F22}(5)

(6) ^{F23}

Textual Amendments

- F17** Words in s. 22(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 3(1)**.
- F18** Words in s. 22(1) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by 1993 c. 34, s. 16(4)(a)(9)
- F19** S. 22(2)(3) substituted for s. 22(2) to (4) by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 3(2)**
- F20** Words in s. 22(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 3(2)**.
- F21** Words in s. 22(2) substituted (1.7.1996) by virtue of S.I. 1996/1422, **art. 3**.
- F22** S. 22(5) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 9 of the amending act) by 1994 c. 9, s. 6, Sch. 3 para. 1(3)(9), **Sch. 26 Pt. II** Note.
- F23** S. 22(6) repealed by Finance Act 1982 (c. 39, SIF 12:2), s. 157, **Sch. 22 Pt. III** Note

[^{F24}**23** **Amount of duty.**

(1) The amount of duty payable on [^{F25}an amusement machine licence]] shall be—
(a) the appropriate amount for the machine which it authorises, or
(b) if it authorises two or more machines, the aggregate of the appropriate amounts for each of those machines.

(2) The appropriate amount for each machine shall be determined in accordance with the following Table by reference to—
(a) the period for which the licence is granted, and
(b) whether the machine falls within column 2 [^{F26}, column 3 or column 4] of the Table,

and references in this Part to a rate of [^{F27}amusement] machine licence duty are references to the rate in column 2 [^{F28}, the rate in column 3 or the rate in column 4]

[^{F29} TABLE

(1)	(2)	(3)	(4)
<i>Period (in months) for which licence granted</i>	<i>Machines that are not gaming machines</i>	<i>Gaming machines that are small-prize machines or are five-penny machines without being small-prize machines</i>	<i>Other machines</i>

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	£	£	£
1	30	80	220
2	50	150	425
3	75	220	615
4	95	285	800
5	120	345	970
6	140	400	1,125
7	160	450	1,270
8	185	500	1,405
9	205	540	1,525
10	225	580	1,635
11	240	615	1,730
12	250	645	1,815]

Textual Amendments

- F24** S. 23 substituted (with effect on 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(4)(9)**.
- F25** Words in s. 23(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(1)**.
- F26** Words in s. 23(2)(b) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(2)(a)**.
- F27** Words in s. 23(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(2)(b)**.
- F28** Words in s. 23(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(2)(b)**.
- F29** Table in s. 23(2) substituted (with application in relation to any amusement machine licence for which an application is received by the Commissioners of Customs and Excise after 17.3.1998) by virtue of 1998 c. 36, s. 12(1)(2).

Modifications etc. (not altering text)

- C2** S. 23 extended (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(3)(4)**.
S. 23 extended (1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 5(5)(6)**.

24 Restrictions on provision of gaming machines.

- (1) ^{F30}
- ^{F31}(2)
- (3) [^{F32}Amusement machines] chargeable at a particular rate shall not be provided on any ^{F33} . . . premises in excess of the number authorised by the licence [^{F34}or licences] authorising the provision of [^{F35}amusement machines] chargeable at that rate ^{F36} . . .
- (4) Where a licence which authorises the provision of [^{F35}amusement machines] chargeable at one rate only is in force in respect of any ^{F33} . . . premises, [^{F35}amusement machines] chargeable at any other rate shall not be provided [^{F37}for play] on those premises unless another licence authorising the provision of [^{F35}amusement machines] chargeable at that other rate is also in force in respect of the premises [^{F38}or there are special licences in force with respect to those machines][^{F39}or the machines].

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(5) If any [^{F40}amusement machine] is provided for gaming on any premises in contravention of [^{F41}section 21(1) above or] this section, [^{F42}the provision of the machine shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) and, for the purposes of the application of that section to the conduct attracting the penalty, the provision of the machine shall be treated as the conduct of each of the persons who, at the time when the [^{F40}amusement machine] is provided]—

- (a) is the owner, lessee or occupier of the premises, or
- (b) is for the time being responsible to the owner, lessee or occupier for the management of the premises, or
- (c) is a person responsible for issuing or exchanging coins or tokens for use in playing any gaming machine on the premises, or otherwise for controlling the use of any such machine, or
- (d) is for the time being responsible for controlling the admission of persons to the premises or for providing persons resorting thereto with any goods or services, or
- (e) is the owner or hirer of the machine, or
- (f) is a party to any contract under which [^{F43}an][^{F40}amusement machine] may, or is required to, be on the premises at that time,

^{F44}
...

(6) If any [^{F40}amusement machine] is provided [^{F37}for play] on any premises in contravention of [^{F41}section 21(1) above or] this section and any such person as is mentioned in subsection (5) above knowingly or recklessly brought about the contravention or took any steps with a view to procuring it he shall be guilty of an offence and liable—

- [^{F45}(a) on summary conviction to a penalty—
- (i) of the prescribed sum, [^{F46} . . .], or to imprisonment for a term not exceeding six months or to both such penalty and imprisonment;]
 - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.

Textual Amendments

- F30** S. 24(1) repealed by Finance Act 1984 (c. 43, SIF 12:2), ss. 7(1)(2), 128(6), Sch. 3 Pt. I para. 6(a), Sch. 23 Pt. II Note
- F31** S. 24(2) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 1(9)) by 1994 c. 9, s. 6, Sch. 3 para. 1(5)(a)(9).
- F32** Words in s. 24 substituted for “Gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 5(a).
- F33** Word in s. 24(3)(4) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 1(9)) by 1994 c. 9, s. 6, Sch. 3 para. 1(5)(b)(9).
- F34** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 para. 6(c)
- F35** Words in s. 24 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 5(a).
- F36** Words in s. 24(3) repealed (1.5.1995) by virtue of 1994 c. 9, s. 6, Sch. 3 para. 3(4)(a)(11), Sch. 26 Pt. II Note.
- F37** Words in s. 24 substituted for “for gaming” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 5(c).
- F38** Words added by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 para. 6(d)
- F39** Words in s. 24(4) inserted (29.4.1996) by 1996 c. 8, s. 12(4).
- F40** Words in s. 24 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 5(a).
- F41** Words inserted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), Sch. 3 para. 6(e)

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- F42** Words in s. 24(5) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 61(a)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F43** Word in s. 24(5)(f) substituted for “an” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 5(b)**.
- F44** Words after s. 24(5)(f) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, **Sch. 4 Pt. V para. 61(b)**, **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F45** S. 24(6)(a) substituted by **Finance Act 1982 (c. 39, SIF 12:2)**, s. 8, **Sch. 6 Pt. V para. 12**
- F46** Words in s. 24(6)(a) from “or” to “greater” repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 1(9)) by 1994 c. 9, s. 6, **Sch. 3 para. 1(5)(c)(9)**.

VALID FROM 28/07/2000

[^{F47}24A Unlicensed machines: duty chargeable.

Schedule 4A to this Act (which provides for the recovery of amusement machine licence duty in relation to unlawfully unlicensed machines) shall have effect.]

Textual Amendments

- F47** S. 24A inserted (28.7.2000 with effect as mentioned in **Sch. 2 para. 7(1)** of the amending Act) by 2000 c. 17, s. 17, **Sch. 2** p26.ara. 9

25 Meaning of “gaming machine”.

- [^{F48}(1)** A machine is an amusement machine for the purposes of this Act if—
- (a) the machine is constructed or adapted for the playing of any game (whether a game of chance, a game of skill or a game of chance and skill combined);
 - (b) the game is one played by means of the machine (whether automatically or by the operation of the machine by the player or players);
 - (c) a player pays to play the game (except where he has an opportunity to play without payment as a result of having previously played successfully) either by inserting a coin or token into the machine or in some other way;
 - (d) the machine automatically—
 - (i) applies some or all of the rules of the game or displays or records scores in the game; and
 - (ii) determines when a player who has paid to play a game by means of the machine can no longer play without paying again;
- and
- (e) the machine is a gaming machine, a video machine or a pinball machine.
- (1A)** A machine constructed or adapted for the playing of a game is a gaming machine for the purposes of this Act if—
- (a) it is a prize machine;
 - (b) the game which is played by means of the machine is a game of chance, a game of chance and skill combined or a pretended game of chance or of chance and skill combined; and
 - (c) the outcome of the game is determined by the chances inherent in the action of the machine, whether or not provision is made for manipulation of the machine by a player;

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and for the purposes of this subsection a game in which the elements of chance can be overcome by skill shall be treated as a game of chance and skill combined if there is an element of chance in the game that cannot be overcome except by superlative skill.

(1B) A machine constructed or adapted for the playing of a game is a video machine for the purposes of this Act if—

- (a) a micro-processor is used to control some or all of the machine's functions; and
- (b) the playing of the game involves information or images being communicated or displayed to the player or players by means of any description of screen, other than one consisting only in a blank surface onto which light is projected.

(1C) For the purposes of this Act an amusement machine is a prize machine unless it is constructed or adapted so that a person playing it once and successfully either receives nothing or receives only—

- (a) an opportunity, afforded by the automatic action of the machine, to play again (once or more often) without paying, or
- (b) a prize, determined by the automatic action of the machine and consisting in either—
 - (i) money of an amount not exceeding the sum payable to play the machine once, or
 - (ii) a token which is, or two or more tokens which in the aggregate are, exchangeable for money of an amount not exceeding that sum.]

[^{F49}(4) Subject to subsection (5) below, for the purposes of determining whether a machine is [^{F50}a machine of any description]] it is immaterial whether it is capable of being played by only one person at a time, or is capable of being played by more than one person.

[^{F51}(5) For the purposes of sections 21 to 24 above a machine (the actual machine) in relation to which the number determined in accordance with subsection (5A) below is more than one shall be treated (instead of as one machine) as if it were a number of machines (accountable machines) equal to the number so determined.

(5A) That number is—

- (a) except where paragraph (b) below applies, the number of individual playing positions provided on the machine for persons to play simultaneously (whether or not while participating in the same game); and
- (b) where—
 - (i) that machine is a video machine but not a gaming machine, and
 - (ii) the number of such playing positions is more than the number of different screens used for the communication or display of information or images to any person or persons playing a game by means of the machine,

the number of such screens.

(6) Subsection (5) above does not apply in the case of any machine which is an excepted machine for the purposes of section 21 above or in the case of a pinball machine.

(7) Any question whether the accountable machines are, or are not, machines falling within any of the following descriptions, that is to say—

- (a) gaming machines,
- (b) prize machines,

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- (c) small-prize machines, or
- (d) five-penny machines,

shall be determined according to whether or not the actual machine is a machine of that description, with the accountable machines being taken to be machines of the same description as the actual machine.]

Textual Amendments

- F48** S. 25(1)-(1C) substituted for s. 25(1)-(3) (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 6(1)
- F49** S. 25(4)-(9) substituted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) for s. 25(4) by 1993 c. 34, s. 16(6)(9)
- F50** Words in s. 25(4) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 6(2).
- F51** S. 25(5)-(7) substituted for s. 25(5)-(9) (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 6(3).

25A Power to modify definition of “amusement machine”.

- (1) The Treasury may by order modify the provisions of section 25 above—
 - (a) by adding to the machines for the time being specified in subsection (1)(e) of that section any description of machines which it appears to them, having regard to the use to which the machines are put, to be appropriate for the protection of the revenue so to add to those machines; or
 - (b) by deleting any description of machines for the time being so specified.
- (2) An order under this section may make such incidental, consequential or transitional provision as the Treasury think fit, including provision modifying section 21 or section 25(5A) above for the purpose of—
 - (a) specifying the circumstances (if any) in which a machine added to section 25(1)(e) above is to be an excepted machine for the purposes of section 21 above; or
 - (b) determining the number which, in the case of a machine so added, is to be taken into account for the purposes of section 25(5) above.

26 Supplementary provisions as to gaming machine licence duty.

- (1) The provisions of Part II of Schedule 4 to this Act (supplementary provisions as to ^{F52}amusement machine licence duty) shall have effect.
- (2) In sections 21 to 25 above and in Schedule 4 to this Act—
 - “coin” means coin lawfully current in the United Kingdom;
 - ^{F53}“United Kingdom” includes the territorial waters of the United Kingdom;
 - ^{F54}“video machine” has the meaning given by section 25(1B) above;
 - “prize machine” has the meaning given by section 25(1C) above;]
 - “small-prize machine” has the meaning given by section 22(2) above.]
 - ^{F55}“two-penny machine” means ^{F56}[an amusement machine] which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 2p]
 - ^{F57}“five-penny machine” means ^{F56}[an amusement machine] which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 5p; and]

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[^{F58}“thirty-five-penny machine” means an amusement machine which can only be played by the insertion into the machine of coins of an aggregate denomination not exceeding 35p;]

“premises” includes any place whatsoever and any means of transport.

[^{F59}(2A) References in sections 21 to 25 above and in this section and Schedule 4 to this Act to a game, in relation to any machine, include references to a game in the nature of a quiz or puzzle and to a game which is played solely by way of a pastime or against the machine, as well as one played wholly or partly against one or more contemporaneous or previous players.]

(3) A machine is provided [^{F60}for play] on any premises if it is made available on those premises in such a way that persons resorting to them can play it; and [^{F61}subject to subsection (3A) below] where on any premises one or more [^{F62}amusement machines] are so made available, any such machine anywhere on the premises shall be treated as provided [^{F60}for play] on those premises, notwithstanding that it is not so made available or is not in a state in which it can be played.

[^{F63}(3A) The Commissioners may by regulations make provision for the purpose of enabling spare [^{F62}amusement machines] to be kept on premises for use in the case of the breakdown of other [^{F62}amusement machines] on those premises: and such regulations may provide that, in such circumstances and subject to such conditions as may be specified in the regulations, [^{F56}an amusement machine] on any premises which is not made available as mentioned in subsection (3) above, or is not in a state in which it can be played, shall not be treated by virtue of that subsection as provided [^{F60}for play] on those premises.]

[^{F64}(4) Where the game playable by means of [^{F56}an amusement machine] can be played more than once for the insertion of a coin or coins of a denomination, or aggregate denomination, exceeding any sum in pence mentioned in ^{F65}. . . subsection (2) above, the machine is to be treated for the purposes of [^{F66}that provision] 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 or, where the machine provides differing numbers of games in differing circumstances, cannot exceed that sum.]

Textual Amendments

- F52** Words in s. 26(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(a)**.
- F53** Entries substituted for entry relating to “Great Britain” by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. 1 para. 6**
- F54** Definitions of “video machine” and “prize machine” inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(a)**.
- F55** Definition substituted for definition “penny machine” by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 14(1)**
- F56** Words in s. 26 substituted for “a gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F57** Definition in s. 26(2) inserted (27.7.1993 with application in relation to licences for any period beginning on or after 1.11.1993) by 1993 c. 34, s. 16(7)(9)
- F58** Definition of “thirty-five penny machine” inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(b)**.
- F59** S. 26(2A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(3)**.
- F60** Words in s. 26 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(c)**.
- F61** Words inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(2)
- F62** Words in s. 26 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F63** S. 26(3A) inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(3)

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Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Cross Heading: Gaming machine licence duty. (See end of Document for details)

- F64** S. 26(4) inserted by Finance Act 1982 (c. 49, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 14(2)**
- F65** Words in s. 26(4) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 1(9) of amending act) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 1(6)(a)(9), **Sch. 26 Pt. II** Note.
- F66** Words in s. 26(4) substituted (3.5.1994 with effect as mentioned in Sch. 3 para. 1(9) of amending act) by 1994 c. 9, s. 6, **Sch. 3 para. 1(6)(b)(9)**.

VALID FROM 10/07/2003

^{F67}**26A Amounts in currencies other than sterling**

- (1) Any reference in this Part of this Act to a amount in sterling, in the context of—
 - (a) the cost of playing a game, or
 - (b) the amount of the prize for a game,
 includes a reference to the equivalent amount in another currency.
- (2) The equivalent amount in another currency, in relation to any day, shall be determined by reference to the London closing exchange rate for the previous day.
- (3) For the purposes of determining what duty is payable on an amusement machine licence in a case where this section applies, the equivalent in another currency of an amount in sterling shall be taken to be its equivalent on the day on which the application for the licence is received by the Commissioners, or the due date in the case of a default licence.
- (4) In subsection (3) above—

“default licence” means a licence granted under paragraph 3(1) of Schedule 4A to this Act;

“due date” has the meaning given by paragraph 2(4) of that Schedule.

Textual Amendments

- F67** S. 26A renumbered (with effect as mentioned in s. 8(2) of the amending Act) as s. 26N by Finance Act 2007 (c. 11), s. 8, **Sch. 1 para. 1**; S.I. 2007/2172, **art. 2**

Status:

Point in time view as at 01/04/1998. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981,
Cross Heading: Gaming machine licence duty.