



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}(4) A special amusement machine licence shall be granted only—
 - (a) for a small prize machine,
 - (b) if conditions prescribed by the Commissioners by regulations are satisfied in relation to the application for the licence, the applicant and the machine, and
 - (c) for a period of twelve months.
- (5) The following are excepted machines—
 - (a) machines that are not gaming machines,
 - (b) a gaming machine in respect of which—
 - (i) the cost of a single game does not exceed 30p,
 - (ii) the maximum value of the prize for winning a single game does not exceed £8, and

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- (iii) the maximum cash component of the prize for winning a single game does not exceed £5,
- (c) a gaming machine in respect of which—
 - (i) the cost of a single game does not exceed 10p, and
 - (ii) the maximum value of the prize for winning a single game does not exceed £5, and
- (d) two-penny machines.]

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(4)(5) substituted (with effect as mentioned in [s. 12\(8\)](#) of the amending Act) for s. 21(3AA)-(3E) by [Finance Act 2006 \(c. 25\), s. 12\(1\)](#) (with [s. 12\(9\)-\(11\)](#))

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\(3\)\(4\)](#).

^{F13}**21A.**

Textual Amendments

- F13** 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 [^{F14}amusement machine] licences and the duty on a licence shall be determined [^{F15}in accordance with section 23 below]

[^{F16}(2) For the purposes of this Act

[[^{F18}an amusement machine is a small-prize machine if it is a prize machine
^{F17}(a)] 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 [^{F19}£8]

[[^{F21}.....]

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^{F20}(b)

(3) The Commissioners may by order substitute for [^{F22}a 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.]

^{F23}(5)

(6) ^{F24}

Textual Amendments

- F14** Words in s. 22(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 3(1)**.
- F15** 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)
- F16** 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)**
- F17** Words in s. 22(2) renumbered as sub-paragraph (a) (28.7.2000 with effect as mentioned in Sch. 2 para. 7(1) of the amending Act) by virtue of 2000 c. 17, s. 17, **Sch. 2 para. 3(1)(a)**
- F18** Words in s. 22(2) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 3(2)**.
- F19** Word in s. 22(2)(a) substituted (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 para. 3(1)(b)**
- F20** S. 22(2)(b) 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 para. 3(1)(c)**
- F21** S. 22(2)(b) repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(2), 178, **Sch. 26 Pt. 1(2)** (with s. 12(9)-(11))
- F22** Words in s. 22(3) substituted (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 para. 3(2)**
- F23** 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.
- F24** S. 22(6) repealed by Finance Act 1982 (c. 39, SIF 12:2), s. 157, **Sch. 22 Pt. III** Note

^{F25}**23 Amount of duty.**

(1) The amount of duty payable on [^{F26}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.

^{F27}(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) the machine's category determined in accordance with subsection (3).

(1)	(2)	(3)	(4)	(5)	(6)	(7)
<i>Months for which licence granted</i>	<i>Category A</i>	<i>Category B1</i>	<i>Category B2</i>	<i>Category B3</i>	<i>Category B4</i>	<i>Category C</i>
1	£435	£220	£170	£170	£155	£65

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2	£875	£435	£345	£345	£310	£130
3	£1310	£655	£515	£515	£465	£195
4	£1750	£875	£690	£690	£625	£255
5	£2185	£1095	£860	£860	£780	£320
6	£2625	£1310	£1030	£1030	£935	£385
7	£3060	£1530	£1205	£1205	£1090	£450
8	£3500	£1750	£1375	£1375	£1245	£515
9	£3935	£1970	£1545	£1545	£1400	£580
10	£4375	£2185	£1720	£1720	£1555	£645
11	£4810	£2405	£1890	£1890	£1715	£705
12	£5000	£2500	£1965	£1965	£1780	£735

[^{F28}(3) The categories of gaming machine are as follows—

Category A – a gaming machine which is not within another category.

Category B1 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £2, and
- (ii) the maximum value of the prize for winning a single game does not exceed £4,000.

Category B2 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £100, and
- (ii) the maximum value of the prize for winning a single game does not exceed £500.

Category B3 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £1, and
- (ii) the maximum value of the prize for winning a single game does not exceed £500.

Category B4 – a gaming machine which is not within a lower category and in respect of which—

- (i) the cost of a single game does not exceed £1, and
- (ii) the maximum value of the prize for winning a single game does not exceed £250.

Category C—

- (i) a gaming machine in respect of which the cost of a single game does not exceed 5p, and
- (ii) a gaming machine in respect of which—
 - (a) the cost of a single game does not exceed 50p, and
 - (b) the maximum value of the prize for winning a single game does not exceed [^{F29}£35]

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- (4) Where a machine offers more than one class of game, it falls within a category only if it satisfies the requirements of that category in respect of each class.
- (5) Where a prize is anything other than money its value for the purposes of this section is—
 - (a) in the case of a voucher or token that may be exchanged for, or used in place of, an amount of money, that amount,
 - (b) in the case of a voucher or token that does not fall within paragraph (a) and that may be exchanged for something other than money, the cost that the person providing the machine would incur in obtaining that thing from a person not connected with him (within the meaning of section 839 of the Income and Corporation Taxes Act 1988), and
 - (c) in any other case, the cost that the person providing the machine would incur in obtaining the prize from a person not connected with him (within that meaning).
- (6) For the purposes of subsection (3) Category A is the highest category and Category C is the lowest.]]

Textual Amendments

- F25** S. 23 substituted (with effect on 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(4)(9)**.
- F26** Words in s. 23(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(1)**.
- F27** S. 23(2)-(6) substituted (with effect as mentioned in s. 12(8) of the amending Act) for s. 23(2)(3) by **Finance Act 2006 (c. 25), s. 12(3)** (with s. 12(9)-(11))
- F28** S. 23(3) inserted (with effect in relation to any amusement machine licence for which an application is received by the Commissioners of Customs and Excise after 4.8.2000) by 2000 c. 17, s. 17, **Sch. 2 paras. 4(2), 7**
- F29** S. 23(3): sum in definition of "Category C" substituted (retrospective to 22.3.2007) by **Finance Act 2007 (c. 11), s. 9(2)(4)**

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
 - [^{F43}(c) is a person responsible for controlling the use of any amusement machine on the premises, 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 [^{F44}an][^{F40}amusement machine] may, or is required to, be on the premises at that time,
- ^{F45} . . .
- (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—
- [^{F46}(a) on summary conviction to a penalty—
 - (i) of the prescribed sum, ^{F47} . . . , 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\(e\)](#)
- 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](#).

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- F43** S. 24(5)(c) substituted (10.7.2003) by [Finance Act 2003 \(c. 14\), s. 12\(1\)](#)
- F44** Word in s. 24(5)(f) substituted for “an” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 5\(b\)](#).
- F45** 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](#).
- F46** S. 24(6)(a) substituted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. V para. 12](#)
- F47** 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\(5\)\(c\)\(9\)](#).

[^{F48}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

- F48** 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”.]**

[^{F49}[^{F49}(1) A machine is an amusement machine for the purposes of this Act if it is—

- (a) a gaming machine, and
- (b) a prize machine.]

[^{F50}(1A) In this Act “gaming machine” means a machine that is a gaming machine for the purposes of section 23 of the Value Added Tax Act 1994 (c. 23).]

(1C) For the purposes of this Act [^{F51}a 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.]

[^{F52}[(4) A machine which has a number of individual playing positions allowing persons to play simultaneously (whether or not participating in the same game) shall be treated for the purposes of sections 21 to 24 as that number of separate machines.]]

Textual Amendments

- F48** 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](#)
- F49** S. 25(1)(1A) substituted (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) for s. 25(1)-(1B) by [Finance Act 2006 \(c. 25\), s. 11\(1\)](#)
- F50** S. 25(1)(1A) substituted for s. 25(1)-(1B) (with effect as mentioned in [s. 11\(4\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), s. 11\(1\)\(4\)](#)

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F51 Words in s. 25(1C) substituted (with effect as mentioned in s. 11(4) of the amending Act) by Finance Act 2006 (c. 25), s. 11(2)

F52 S. 25(4) substituted (with effect as mentioned in s. 12(8) of the amending Act) for s. 25(4)-(7) by Finance Act 2006 (c. 25), s. 12(4) (with s. 12(9)-(11))

[^{F53}25A Power to modify definition of “amusement machine”.

^{F54}

Textual Amendments

F53 S. 25A inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 7

F54 S. 25A repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(5), 178, Sch. 26 Pt. 1(2) (with s. 12(9)-(11))

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 [^{F55}amusement machine licence duty]) shall have effect.

(2) In sections 21 to 25 above and in Schedule 4 to this Act—

^{F56}

[^{F57}“United Kingdom” includes the territorial waters of the United Kingdom;

[^{F58F59}

“prize machine” has the meaning given by section 25(1C) above;]

“small-prize machine” has the meaning given by section 22(2) above.]

[^{F60}“two-penny machine” means an amusement machine in relation to which the cost for each time a game is played on it—

(a) does not exceed 2p, or

(b) where the machine provides differing numbers of games in different circumstances, cannot exceed 2p,

^{F59} . . .]

^{F61}

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

[^{F62}(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 [^{F63}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 [^{F64}subject to subsection (3A) below] where on any premises one or more [^{F65}amusement machines] are so made available, any such machine anywhere on the premises shall be treated as provided [^{F63}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.

[^{F66}(3A) The Commissioners may by regulations make provision for the purpose of enabling spare [^{F65}amusement machines] to be kept on premises for use in the case of the

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breakdown of other [^{F65}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, [^{F67}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 [^{F63}for play] on those premises.]

[^{F68}(4) ^{F69}.....]

Textual Amendments

- F53** S. 25A inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 7**
- F55** Words in s. 26(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(a)**.
- F56** S. 26(2): definition of "coin" repealed (10.7.2003) by Finance Act 2003 (c. 14), ss. 11(1), 216, **Sch. 43 Pt. 1(3)** (with s. 11(3))
- F57** Entries substituted for entry relating to "Great Britain" by Finance Act 1985 (c. 54, SIF 12:2), s. 8, **Sch. 5 Pt. I para. 6**
- F58** Definitions of "video machine" and "prize machine" inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(2)(a)**.
- F59** S. 26(2): definition of "video machine" and words in the definition of "two-penny machine" repealed (with effect as mentioned in s. 12(8) of the amending Act) by Finance Act 2006 (c. 25), ss. 12(6), 178, **Sch. 26 Pt. 1(2)** (with s. 12(9)-(11))
- F60** S. 26(2): definition of "two-penny machine", "five-penny machine" and "ten-penny machine" substituted (10.7.2003) by Finance Act 2003 (c. 14), s. 10(3)
- F61** S. 26(2): definition of "thirty-five penny machine" repealed (24.7.2002 with effect as mentioned in s. 8(6) of the repealing Act) by Finance Act 2002 (c. 23), s. 141, **Sch. 40 Pt. 1(3)**
- F62** S. 26(2A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(3)**.
- F63** Words in s. 26 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(c)**.
- F64** Words inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(2)
- F65** Words in s. 26 substituted for "gaming machines" (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F66** S. 26(3A) inserted by Finance Act 1987 (c. 16, SIF 12:2), s. 5(3)
- F67** Words in s. 26 substituted for "a gaming machine" (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 8(1)(b)**.
- F68** S. 26(4) inserted by Finance Act 1982 (c. 49, SIF 12:2), s. 8, **Sch. 6 Pt. V para. 14(2)**
- F69** S. 26(4) repealed (10.7.2003) by Finance Act 2003 (c. 14), s. 216, **Sch. 43 Pt. 1(3)**

^{F70}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—

Status: Point in time view as at 22/03/2007.

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)

“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

F70 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 22/03/2007.

Changes to legislation:

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