

Status: Point in time view as at 01/04/2009.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, SCHEDULE 4. (See end of Document for details)

SCHEDULES

SCHEDULE 4 **U.K.**

Sections 21(1), 24(1) and 26.

[^{F1}AMUSEMENT MACHINE] LICENCE DUTY

Textual Amendments

F1 Words in crossheading substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

PART I **U.K.**

EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

Charitable entertainments, etc.

- 1 (1) [^{F2}An][^{F3}amusement machine] licence shall not be required in order to authorise the provision of [^{F2}an][^{F3}amusement 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 [^{F4}from any amusement machines]) after deducting the expenses of the entertainment, including any expenses incurred in connection with the provision of [^{F5}amusement 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 [^{F6}and any other amusement machines provided] at the entertainment) does not constitute the only, or the only substantial, inducement for persons to attend the entertainment.
- [^{F7}(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;

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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.]

Textual Amendments

- F2** Word in [Sch. 4 para. 1\(1\)](#) substituted for “a” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(b\)](#).
- F3** Words in [Sch. 4 para. 1\(1\)](#) substituted (1.5.1995) for “gaming machine” by [1995 c. 4, s. 14, Sch. 3 para. 11\(a\)](#).
- F4** Words in [Sch. 4 para. 1\(2\)\(a\)](#) substituted for “of gaming by means of any machine” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(2\)\(a\)](#).
- F5** Words in [Sch. 4 para. 1\(2\)\(a\)](#) substituted for “gaming machines” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(a\)](#).
- F6** Words in [Sch. 4 para. 1\(2\)\(b\)](#) substituted for “and any other provided for gaming” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(2\)\(b\)](#).
- F7** [Para. 1\(3\)\(4\)](#) substituted for [para. 1\(3\)](#) by [Finance Act 1983 \(c. 28, SIF 12:2\), s. 5\(2\)](#)

Pleasure fairs

2 **F8**

Textual Amendments

- F8** [Sch. 4 para. 2](#) repealed (with effect as mentioned in [s. 12\(8\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), ss. 12\(7\), 178, Sch. 26 Pt. 1\(2\)](#) (with [s. 12\(9\)-\(11\)](#))

3 **F9**

Textual Amendments

- F9** [Sch. 4 para. 3](#) repealed (with effect as mentioned in [s. 12\(8\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\), ss. 12\(7\), 178, Sch. 26 Pt. 1\(2\)](#) (with [s. 12\(9\)-\(11\)](#))

[^{F10}Seasonal licences]

Textual Amendments

- F10** 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\(1\)\(4\)](#).

^{F11}4 (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 [^{F12}relevant 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 [^{F12}relevant machines] on the premises.

(2) Where a seasonal licence is granted for any year authorising the provision of any number of [^{F12}relevant machines] on any premises, and the licence is not surrendered,

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it shall be treated for the purposes of this Act as authorising [^{F13}the provision of that number of relevant machines on the premises during the period in that year—

- (a) beginning with 1st October; and
- (b) ending with the Sunday before the first Monday in November.]

(3) Subject to sub-paragraph (4) below, in this Schedule “seasonal licence”, in relation to any year, means [^{F14}an][^{F15}amusement machine] licence expressed to authorise only the provision of [^{F12}relevant 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 [^{F15}amusement 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 [^{F15}amusement 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.

[^{F16}(7AA) Sub-paragraphs (4) and (5) above shall have effect where—

- (a) an amusement machine is provided on any premises at any time in a winter period, and
- (b) the provision of that machine on those premises at that time is authorised by a special amusement machine licence,

as if an amusement machine licence had been granted in respect of those premises for that winter period.]

[^{F17}(7A) An amusement machine is a relevant machine for the purposes of this paragraph unless it is a gaming machine which is not a small-prize machine.]

(8) In this paragraph “winter period” means [^{F18}the period beginning with the first Monday in November and ending with the last day of February].

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Textual Amendments

- F11** 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)**.
- F12** Words in Sch. 4 Pt. I para. 4 substituted for “small-prize machines” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(a)**.
- F13** Sch. 4 para. 4(2): words and sub paragraphs (a) and (b) substituted for words (28.7.2000 with effect as mentioned in Sch. 2 para. 8(4) of the amending Act) by 2000 c. 17, s. 17, **Sch. 2 para. 8(2)**
- F14** Word in Sch. 4 Pt. I para. 4(3) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F15** Words in Sch. 4 Pt. I para. 4(3)(4)(5)(b) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F16** Sch. 4 Pt. I para. 4(7AA) inserted (29.4.1996) by 1996 c. 8, s. 12(5).
- F17** Sch. 4 Pt. I para. 4(7A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(b)**.
- F18** Words in Sch. 4 para. 4(8) substituted (28.7.2000 with effect as mentioned in Sch. 2 para. 8(5) of the amending Act) by 2000 c. 17, s. 17, **Sch. 2 para. 8(3)**

Modifications etc. (not altering text)

- C1** 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)**.
- C2** Sch. 4 Pt. I para. 4(4) modified (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)**.

PART II U.K.

SUPPLEMENTARY PROVISIONS

General administration

- 5 ^[F19](1) The duty on ^[F20]amusement machine] licences shall be under the care and management of the Commissioners, who may (without prejudice to any other provision of this Schedule) make regulations providing for any matter for which provision appears to them to be necessary for the administration or enforcement of the duty, or for the protection of the revenue in respect thereof; and in this Schedule—
- (a) “regulations” means regulations of the Commissioners made thereunder; and
 - (b) “prescribed” means prescribed by regulations.
- ^[F21](2) Regulations may provide for this Schedule to have effect in relation to special amusement machine licences with such exceptions, adaptations and modifications as may be prescribed.
- (3) Without prejudice to the generality of sub-paragraphs (1) and (2) above, regulations may include provision requiring—
- (a) a special amusement machine licence to be displayed on such premises and in such manner, and
 - (b) the machine to which such a licence relates to bear such labels and marks, as may be determined by directions given, in accordance with the regulations, by the Commissioners.]

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Textual Amendments

- F19** Sch. 4 Pt. II para. 5 renumbered (29.4.1996) as para. 5(1) by 1996 c. 8, s. 12(6).
F20 Words in Sch. 4 Pt. II para. 5 substituted for “gaming machines” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).
F21 Sch. 4 Pt. II para. 5(2)(3) inserted (29.4.1996) by 1996 c. 8, s. 12(6).

Applications for and duration of licence

- [^{F22}6 An application for [^{F23}an][^{F24}amusement machine] licence shall be made to the Commissioners in such form and manner as they may require.

Textual Amendments

- F22** Sch. 4 Pt. II para. 6 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(7)(9).
F23 Word in Sch. 3 Pt. II para. 6 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).
F24 Words in Sch. 3 Pt. II para. 6 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).

- [^{F25}7 The period for which [^{F26}an][^{F27}amusement machine] licence is granted shall begin with the day on which application for the licence is received by the Commissioners or, if a later day is specified for that purpose in the application, with that day; and the licence shall expire at the end of that period.

Textual Amendments

- F25** Sch. 4 Pt. II para. 7 substituted (3.5.1994 with effect in relation to gaming machine licences granted for any period beginning on or after 1.5.1994) by 1994 c. 9, s. 6, Sch. 3 para. 1(7)(9).
F26 Word in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(b).
F27 Words in Sch. 3 Pt. II para. 7 substituted for (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

[^{F28} Payment of duty by instalments]

Textual Amendments

- F28** Crossheading inserted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(5).

- [^{F29}7A(1) The Commissioners may make and publish arrangements setting out the circumstances in which, and the conditions subject to which, a person to whom an amusement machine licence is granted for a period of twelve months may, at his request and if the Commissioners think fit, be permitted to pay the duty on that licence by regular instalments during the period of the licence, instead of at the time when it is granted.
- (2) Arrangements under this paragraph shall provide for the amount of each instalment to be such that the aggregate amount of all the instalments to be paid in respect of any licence is an amount equal to 105 per cent. of what would have been the duty on that licence apart from this paragraph.

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- (3) Sub-paragraph (4) below applies if a person who has been permitted, in accordance with arrangements under this paragraph, to pay the duty on any amusement machine licence by instalments—
- (a) fails to pay any instalment at the time when it becomes due in accordance with the arrangements; and
 - (b) does not make good that failure within seven days of being required to do so by notice given by the Commissioners.
- (4) Where this sub-paragraph applies—
- (a) the licence shall be treated as having ceased to be in force as from the time when the instalment became due;
 - (b) the person to whom the licence was granted shall become liable to any unpaid duty to which he would have been liable under paragraph 11(1C) below if he had surrendered the licence at that time; and
 - (c) any amusement machines found on the premises to which the licence related shall be liable to forfeiture.
- (5) Sections [^{F30}13A to 16] of the ^{M1}Finance Act 1994 [^{F31}(meaning of relevant decision, reviews and appeals to a tribunal)] shall have effect in relation to any decision of the Commissioners refusing an application for permission to pay duty by instalments in accordance with arrangements under this paragraph as if that decision were a decision of a description [^{F32}falling within section 13A(2)(j)] to that Act.]

Textual Amendments

- F29** Sch. 4 Pt. II para. 7A inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(5)**.
- F30** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 98(2)(a)**
- F31** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 98(2)(b)**
- F32** Words in Sch. 4 para. 7A(5) substituted (1.4.2009) by [The Transfer of Tribunal Functions and Revenue and Customs Appeals Order 2009 \(S.I. 2009/56\)](#), art. 1(2), **Sch. 1 para. 98(2)(c)**

Marginal Citations

- M1** 1994 c. 9.

Transfer of licence

- 8 (1) The proper officer may, in such manner as the Commissioners may direct, and without any additional payment, [^{F33}transfer a gaming machine licence in respect of any premises to a successor in title to the interest in those premises of the person to whom the licence was granted]
- (2) Where the holder of [^{F34}an][^{F35}amusement machine] licence . . . ^{F36}dies, the proper officer may transfer the licence, in such manner as the Commissioners may direct and without any additional payment, to some other person for the remainder of the period for which the licence was granted.

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Textual Amendments

- F33** Words in [Sch. 4 para. 8\(1\)](#) substituted for [Sch. 4 para. 8\(1\)\(a\)\(b\)](#) (1.5.1995) by [1994 c. 9, s. 6, Sch. 3 para. 3\(5\)\(11\)](#).
- F34** Word in [Sch. 4 para. 8\(1\)](#) substituted “gaming machine” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(1\)\(b\)](#).
- F35** Words in [Sch. 4 para. 8\(1\)](#) substituted “a” (1.5.1995) by [1995 c. 4, s. 14, Sch. 3 para. 11\(1\)\(a\)](#).
- F36** Words repealed by [Finance Act 1984 \(c. 43, SIF 12:2\)](#), ss. [7\(1\)\(2\)](#), [128\(6\)](#), [Sch. 3 Pt. I para. 7\(2\)](#), [Sch. 23 Pt. II Note](#)

Amendment of licence

F37⁹

Textual Amendments

- F37** [Sch. 4 Pt. II para. 9](#) repealed (1.5.1994) by [1994 c. 9, ss. 6, 258, Sch. 3 para. 5\(2\)\(6\), Sch. 26 Pt. II](#) (with [Sch. 3 para. 1\(8\)\(9\)](#)).

F38¹⁰

Textual Amendments

- F38** [Sch. 4 Pt. II para. 10](#) repealed (1.5.1994) by [1994 c. 9, ss. 6, 258, Sch. 3 para. 5\(2\)\(6\), Sch. 26 Pt. II Note](#) (with [Sch. 3 para. 1\(8\)\(9\)](#)).

Surrender of licence

11 ^{F39}(1) The holder of [^{F40}an][^{F41}amusement machine] licence may surrender it to the proper officer at any time.

(1A) On the surrender of the licence the holder shall be entitled to repayment of duty of the following amount.

(1B) That amount is the difference between—

- (a) the amount of duty actually paid on the licence, and
- (b) the amount (if less) that would have been paid if the period for which the licence was granted had been reduced by the number of complete months in that period which have not expired,

and for the purposes of this paragraph a seasonal licence is to be treated as granted for the period of eight months beginning with 1st March

^{F42}(1C) Where, in a case where duty is being paid in accordance with arrangements made under paragraph 7A above, the amount of duty actually paid on a licence that is surrendered is less than the amount which would have been paid on that licence if the period for which it was granted had been reduced by the number of complete months in that period which have not expired when the licence is surrendered, the difference between those amounts shall be treated as unpaid duty.]

^{F43}(2)

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- (3) [^{F44}Sub-paragraph (1)] above shall not apply if any person has been convicted of an offence under section 24 of this Act in respect of a contravention of [^{F44}section 21(1) or 24 of this Act] which occurred between the grant of the licence and the date of surrender; and where at the date of surrender proceedings for such an offence are pending against any person, the right to repayment under this paragraph shall not arise until the proceedings are terminated, nor unless every person charged in those proceedings with such an offence has been acquitted thereof.

Textual Amendments

- F39** Sch. 4 Pt. II para. 11(1)(1A)(1B) substituted (1.5.1994) for para. 11(1) by 1994 c. 9, s. 6, **Sch. 3 para. 5(3)(5)(6)** (with Sch. 3 para. 5(5)).
- F40** Word in Sch. 4 Pt. II para. 11(1) substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F41** Words in Sch. 3 para. 11(1) substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F42** Sch. 4 Pt. II para. 11(1C) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(6)**.
- F43** Sch. 4 Pt. II para. 11(2) omitted (1.5.1995) by virtue of 1994 c. 9, s. 6, **Sch. 3 para. 3(6)(11)**.
- F44** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 Pt. I para. 7(8)**

Modifications etc. (not altering text)

- C3** Para. 11 modified by Finance Act 1984 (c. 43, SIF 12:2), s. 7(1)(2), **Sch. 3 Pt. II para. 8(3)**

Reduction of duty in certain cases

^{F45}11A

Textual Amendments

- F45** Sch. 4 Pt. II para. 11A repealed (1.5.1994) by 1994 c. 9, ss. 6, 258, Sch. 3 para. 5(4)(6), **Sch. 26 Pt. II** Note (with Sch. 3 para. 1(8)(9)).

Requirements to be observed by licence-holder

- 12 The holder of [^{F46}[^{F47}an][^{F48}amusement machine] licence] in respect of any premises shall secure that the licence is displayed on the premises at such times and in such manner as may be prescribed, and shall on demand by an officer at any time produce the licence for the officer’s inspection.

Textual Amendments

- F46** Words in Sch. 4 para. 12 substituted (1.5.1995) by 1994 c. 9, s. 6, **Sch. 3 para. 3(7)(11)**.
- F47** Word in Sch. 4 para. 12 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**.
- F48** Words in Sch. 4 para. 12 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.

^{F49}13

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Textual Amendments

F49 Sch. 4 Pt. II para. 13 repealed (1.5.1995) by 1995 c. 4, ss. 14, 162, Sch. 3 para. 11(7), Sch. 29 Pt. III, note 1

Power to enter premises and obtain information

- 14 Any officer may (without payment) enter on any premises on which he knows or has reasonable cause to suspect that gaming machines are or have been provided [^{F50}for play] and inspect those premises and require any person who is concerned in the management of the premises, or who is on the premises and appears to the officer to have any responsibility whatsoever in respect of their management or of the control of the admission of persons thereto—
- (a) to produce or secure the production of any [^{F51}amusement machine] licence for the time being in force in respect of the premises, or
 - (b) to provide information with respect to any use to which the premises are or have been put, or to any machine which is or has been on the premises and any game which may have been played by means of such a machine or to the way in which the machine works, or to the amount which is or has been payable to play it.

Textual Amendments

F50 Words in Sch. 3 Pt. II para. 14 substituted for “for play” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(8).
F51 Words in Sch. 3 Pt. II para. 14 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 11(1)(a).

Registers of permits, etc.

- 15 ^{F52}

Textual Amendments

F52 Sch. 4 para. 15 repealed (19.7.2006) by Finance Act 2006 (c. 25), s. 178, Sch. 26 Pt. 1(2)

Enforcement

- 16 (1) If any person contravenes or fails to comply with any provision of this Part of this Schedule or regulations, or fails or refuses to comply with any requirement lawfully made of him under this Part of this Schedule or regulations, [^{F53}his contravention, failure to comply or refusal shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]

[^{F54}(1A) This paragraph does not apply to any contravention or failure to comply with arrangements under paragraph 7A above or to any failure or refusal to comply with a requirement made under or for the purposes of any such arrangements.]

^{F55}(2)

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Textual Amendments

- F53** Words in Sch. 4 Pt. II para. 16(1) substituted (1.1.1995) by 1994 c. 9, s. 9, **Sch. 4 Pt. V para. 65(1)** (with s. 19(3)); S.I. 1994/2679, **art. 3**.
- F54** Sch. 4 Pt. II para 16(1A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(9)**.
- F55** Sch. 4 Pt. II para. 16(2) repealed (1.1.1995) by 1994 c. 9, ss. 9, 258, Sch. 4 Pt. V para. 65(2), **Sch. 26 Pt. III** Note (with s. 19(3)); S.I. 1994/2679, **art. 3**.

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F56

Textual Amendments

- F56** Sch. 4 para. 17 repealed (8.11.2007) by Finance Act 2007 (c. 11), ss. 84(5), 114, Sch. 22 para. 6(c), **Sch. 27 Pt. 5(1)**; S.I. 2007/3166, **art. 2(c)**

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Where an officer finds [^{F57}amusement machines] provided on any premises in such circumstances that [^{F58}an][^{F59}amusement machine] licence is required so as to authorise them so to be provided and [^{F60}the officer is satisfied, having regard to the number and description of— [^{F61}those machines which are authorised by the [^{F59}amusement machine] licence or licences produced to him]that there has been a contravention of section 21(1) or 24 of this Act,] all gaming machines found on the premises shall be liable to forfeiture.

Textual Amendments

- F57** Words in Sch. 4 para. 18 substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F58** Word in Sch. 4 para. 18 substituted for “a” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(b)**
- F59** Words in Sch. 4 para. 18 substituted for “gaming machine” (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(1)(a)**.
- F60** Words substituted by Finance Act 1984 (c. 43, SIF 12:2), s. 7, **Sch. 3 para. 7(13)**
- F61** Words in Sch. 4 para. 18 substituted for Sch. 4 para. 18(a)(b) (1.5.1995) by 1994 c. 9, s. 6, **Sch. 3 para. 3(9)(11)**.

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