

*Status: Point in time view as at 01/05/1995.*

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

## SCHEDULES

### SCHEDULE 4

#### [<sup>F1</sup>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

#### EXEMPTIONS FROM REQUIREMENT OF EXCISE LICENCE

##### [<sup>F1</sup>Seasonal licences]

##### Textual Amendments

- F1** 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).

- [<sup>F2</sup>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 [<sup>F3</sup>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 [<sup>F3</sup>relevant machines] on the premises.
- (2) Where a seasonal licence is granted for any year authorising the provision of any number of [<sup>F3</sup>relevant machines] on any premises, and the licence is not surrendered, it shall be treated for the purposes of this Act as authorising during October of that year the provision of that number of [<sup>F3</sup>relevant machines] on the premises.
- (3) Subject to sub-paragraph (4) below, in this Schedule “seasonal licence”, in relation to any year, means [<sup>F4</sup>an][<sup>F5</sup>amusement machine] licence expressed to authorise only the provision of [<sup>F3</sup>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 [<sup>F5</sup>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

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- (b) another [<sup>F5</sup>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.

[<sup>F6</sup>(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 November to February.

#### **Textual Amendments**

- F2** 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)**.
- F3** 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)**.
- F4** 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)**.
- F5** 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)**.
- F6** Sch. 4 Pt. I para. 4(7A) inserted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 11(4)(b)**.

#### **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)**.

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