



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Gaming machine licence duty

22 Gaming machine licence duty.

- (1) A duty of excise shall be charged on gaming machine licences and the duty on a licence shall be determined [^{F1}in accordance with section 23 below]
- [^{F2}(2) For the purposes of this Act a gaming machine is a small-prize machine if 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 [^{F3}£6]
- (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.]
- ^{F4}(5)
- (6) ^{F5}

Textual Amendments

- F1** 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)
- F2** 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)
- F3** Words in s. 22(2) substituted (1.1.1993) by virtue of S.I. 1992/2954, art. 3(2)
- F4** S. 22(5) repealed (3.5.1994 with effect as mentioned in Sch. 3 para. 9 of the amending act) by 1994 c. 9, s. 6, Sch. 3 para. 1(3)(9), Sch. 26 Pt.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.

Status: Point in time view as at 03/05/1994. This version of this provision has been superseded.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 22. (See end of Document for details)

F5 S. 22(6) repealed by Finance Act 1982 (c. 39, SIF 12:2), s. 157, **Sch. 22 Pt. III** Note

Status:

Point in time view as at 03/05/1994. This version of this provision has been superseded.

Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Section 22.