



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Gaming machine licence duty

[^{F1}23 Amount of duty.

- (1) The amount of duty payable on [^{F2}an amusement machine licence]] shall be—
- the appropriate amount for the machine which it authorises, or
 - if it authorises two or more machines, the aggregate of the appropriate amounts for each of those machines.
- [^{F3}(2) The appropriate amount for each machine shall be determined in accordance with the following Table by reference to—
- the period for which the licence is granted, and
 - the machine's category determined in accordance with subsection (3).

[^{F4}TABLE

<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	455	230	180	180	165	70
2	905	450	355	355	320	135
3	1355	675	535	535	485	200

Status: Point in time view as at 01/04/2009. This version of this provision has been superseded.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 23. (See end of Document for details)

4	1805	905	710	710	645	265
5	2260	1130	890	890	805	335
6	2710	1355	1065	1065	965	400
7	3160	1580	1245	1245	1125	465
8	3610	1805	1420	1420	1290	530
9	4065	2030	1600	1600	1450	600
10	4515	2260	1775	1775	1610	665
11	4965	2485	1955	1955	1770	730
12	5160	2580	2030	2030	1840	760]

[^{F5}(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 [^{F6}£35]

(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.

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- (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.]]
- [^{F7}(7) The Commissioners may by order substitute for a sum for the time being specified in subsection (3) such higher sum as they consider appropriate.]

Textual Amendments

- F1** S. 23 substituted (with effect on 1.5.1994) by 1994 c. 9, s. 6, **Sch. 3 para. 1(4)(9)**.
- F2** Words in s. 23(1) substituted (1.5.1995) by 1995 c. 4, s. 14, **Sch. 3 para. 4(1)**.
- F3** 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))
- F4** Table in s. 23(2) substituted (with effect in accordance with s. 23(2) of the amending Act) by **Finance Act 2008 (c. 9), s. 23(1)(2)**
- F5** 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**
- F6** 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)**
- F7** S. 23(7) inserted (19.7.2007) by **Finance Act 2007 (c. 11), s. 9(3)**

Modifications etc. (not altering text)

- C1** 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)**.

Status:

Point in time view as at 01/04/2009. 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 23.