

Status: Point in time view as at 03/05/1994.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1985, Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 5

GAMING MACHINE LICENCE DUTY

PART I

^{M1} AMENDMENTS OF BETTING AND GAMING DUTIES ACT 1981

Marginal Citations

M1 1981 c. 63.

1 (1) In section 21 (gaming machine licences) in subsection (1) for the words “Great Britain” there shall be substituted “the United Kingdom”.

(2) ^{F1}

Textual Amendments

F1 Sch. 5 para. 1(2) repealed by Finance Act 1987 (c. 16, SIF12:2), s. 72(7), Sch. 16 Pt. II Note 3

^{F2}2

Textual Amendments

F2 Sch. 5 Pt. I para. 2 repealed (3.5.1994 with effect as mentioned in Schedule 3 to the amending Act) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II

3 ^{F3}(1)

(2) For subsections (2) to (4) of that section there shall be substituted the following subsections—

“(2) For the purposes of this Act a gaming machine is a smallprize 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 £3.

(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.”

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Textual Amendments

F3 Sch. 5 Pt I para. 3(1) repealed (3.5.1994 with effect as mentioned in Schedule 3 to the amending Act) by 1994 c. 9, ss. 6, 258, Sch. 3, **Sch. 26 Pt. II**

4 (1) In section 23 (amount of duty) in paragraph (a) of subsection (1) for the words from “where” to “Acts” there shall be substituted “which authorise the provision only of smallprize machines”.

(2) In Tables A and B in subsection (1) of that section the words “*Premises with local authority approval*” and “*Premises without local authority approval*” shall be omitted.

5 In section 24(5) (provision of gaming machine in contravention of restrictions) for the words “a penalty of £500” there shall be substituted “a penalty of level 5 on the standard scale.”

6 In section 26(2) (interpretation of provisions relating to gaming machine licence duty), for the entry relating to Great Britain there shall be substituted the following entries—

“‘United Kingdom’ includes the territorial waters of the United Kingdom;

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

7 In section 33(1) (general interpretation provisions) at the end of the definition of “the prescribed sum” there shall be inserted the words “and

(c) if the offence was committed in Northern Ireland, the prescribed sum within the meaning of Article 4 of the Fines and Penalties (Northern Ireland) Order 1984.”

8 **F4**

Textual Amendments

F4 Sch. 5 para. 8 repealed by Finance Act 1986 (c. 41, SIF 12:2), s. 114(6), **Sch. 23 Pt. III** Notes (a)(b)

9 ^{F5}(1)

(2) In paragraph 16 of that Schedule (failure to comply with provisions etc. as to gaming machine licence duty) in subparagraph (1) for the words “a penalty of £500” there shall be substituted “a penalty of level 5 on the standard scale.”

Textual Amendments

F5 Sch. 5 Pt. I para. 9(1) repealed (3.5.1994 with effect as mentioned in Schedule 3 to the amending Act) by 1994 c. 9, ss. 6, 258, Sch. 3, **Sch. 26 Pt. II**

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