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SCHEDULES

SCHEDULE 3

Section 6.

AMENDMENTS ABOUT GAMING MACHINE LICENCE DUTY

Licences for periods beginning on or after 1st May 1994

- 1 (1) The ^{M1}Betting and Gaming Duties Act 1981 shall be amended as follows.
- (2) For section 21(3) (period of gaming machine licences) there is substituted—
- “(3) A gaming machine licence may be granted for a period of a month, or of any number of months not exceeding twelve, beginning on any day of any month”.
- (3) Section 22(5) (rates of duty) is omitted.
- (4) For section 23 (amount of duty) there is substituted—

“23 Amount of duty.

- (1) The amount of duty payable on a gaming machine licence shall be—
- (a) the appropriate amount for the machine which it authorises, or
 - (b) if it authorises two or more machines, the aggregate of the appropriate amounts for each of those machines.
- (2) The appropriate amount for each machine shall be determined in accordance with the following Table by reference to—
- (a) the period for which the licence is granted, and
 - (b) whether the machine falls within column 2 or column 3 of the Table, and references in this Part to a rate of gaming machine licence duty are references to the rate in column 2 or the rate in column 3.

TABLE

<i>(1) Period (in months) for which licence granted</i>	<i>(2) Small prize or five- penny machines</i>	<i>(3) Other machines</i>
1	50	125
2	90	230
3	130	335
4	170	435
5	210	540
6	245	630

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7	290	735
8	330	840
9	365	930
10	405	1,035
11	425	1,090
12	450	1,150”

- (5) In section 24 (restrictions on number of licences)—
- (a) subsection (2),
 - (b) in subsections (3) and (4), “such”, and
 - (c) in subsection (6)(a), the words from “or” at the end of sub-paragraph (i) to “greater”,
- are omitted.
- (6) In section 26 (supplementary provisions), in subsection (4)—
- (a) “section 22(5) or” is omitted, and
 - (b) for “those provisions” there is substituted “ that provision ”.
- (7) In Part II of Schedule 4 (supplementary provisions) for paragraphs 6 and 7 (applications and duration of licences) there is substituted—
- “6 An application for a gaming machine licence shall be made to the Commissioners in such form and manner as they may require.
- 7 The period for which a gaming 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.”
- (8) Paragraphs 9 to 11A of that Schedule (amendment, etc.) shall not apply at any time before 1st May 1994 to any licence in relation to which this paragraph has effect.
- (9) This paragraph shall have effect in relation to gaming machine licences granted for any period beginning on or after 1st May 1994.

Marginal Citations

M1 1981 c. 63.

Special licences

- 2 No special licence (as defined in section 21(2) of the ^{M2}Betting and Gaming Duties Act 1981) may be granted for any period beginning on or after 1st May 1994.

Marginal Citations

M2 1981 c. 63.

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VALID FROM 01/05/1995

- 3
- (1) Accordingly, that Act shall be amended as follows.
 - (2) In section 21, for the words following “force” in subsection (1) to the end of subsection (2) there is substituted—

“a licence granted under this Part of this Act with respect to the premises.

 - (2) Such a licence shall be known as a gaming machine licence”.
 - (3) Section 21A (special licences) is omitted.
 - (4) In section 24—
 - (a) in subsection (3), the words from “but” to the end are omitted, and
 - (b) in subsection (4), the words “or there are special licences in force with respect to those machines” are omitted.
 - (5) In paragraph 8 of Schedule 4 (transfer of licences), in sub-paragraph (1), for paragraphs (a) and (b) there is substituted “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”.
 - (6) Paragraph 11(2) of that Schedule is omitted.
 - (7) In paragraph 12 of that Schedule (display of licence), for “an ordinary licence” there is substituted “a gaming machine licence”.
 - (8) In paragraph 13(1) of that Schedule (labelling etc. of machines), for paragraphs (a) and (b) there is substituted “gaming machines provided on any premises in respect of which a gaming machine licence is in force”.
 - (9) In paragraph 18 of that Schedule (forfeiture), for paragraphs (a) and (b) there is substituted “those machines which are authorised by the gaming machine licence or licences produced to him”.
 - (10) Paragraph 4(2) below shall cease to have effect.
 - (11) This paragraph shall come into force on 1st May 1995.

Seasonal licences

- 4
- (1) In Part I of Schedule 4 to that Act (exemptions), for paragraph 4 (and the cross-heading preceding it) there shall be substituted—

Seasonal licences

- “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 small-prize machines on any premises and that licence has not been surrendered, it shall be treated for the purposes of this Act as authorising

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the provision at that time of that number of small-prize machines on the premises.

- (2) Where a seasonal licence is granted for any year authorising the provision of any number of small-prize 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 small-prize machines on the premises.
 - (3) Subject to sub-paragraph (4) below, in this Schedule “seasonal licence”, in relation to any year, means a gaming machine licence expressed to authorise only the provision of small-prize 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 gaming 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 gaming 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.
 - (8) In this paragraph “winter period” means November to February.”
- (2) The references in paragraph 4(4) and (5)(b) of that Schedule (as inserted by this paragraph) to a licence in respect of any premises include a reference to any special licence in respect of any machine on those premises.
 - (3) Sections 21(3) and 23 of that Act (as inserted by this Schedule) shall have effect for the purposes of paragraph 4(6) of that Schedule (as so inserted) in relation to gaming machine licences granted for the period of six months beginning with 1st April 1994.
 - (4) This paragraph shall have effect in relation to gaming machine licences granted for any period beginning on or after 1st April 1994.

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Amendment and surrender of licences

- 5 (1) Part II of Schedule 4 to that Act shall be amended as follows.
- (2) Paragraphs 9 and 10 (amendment of licences) are omitted.
- (3) In paragraph 11 (surrender of licence), for sub-paragraph (1) there is substituted—
- “(1) The holder of a gaming 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”.
- (4) Paragraph 11A (reduction of duty in certain cases) is omitted.
- (5) Sub-paragraph (3) above shall not apply to special licences; and sections 21(3) and 23 of that Act (as inserted by this Schedule) shall have effect for the purposes of paragraph 11(1B)(b) of that Schedule (as so inserted) in relation to gaming machine licences granted for any period beginning before 1st May 1994.
- (6) This paragraph shall come into force on 1st May 1994.

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