

SCHEDULES

SCHEDULE 3

AMENDMENTS ABOUT GAMING MACHINE LICENCE DUTY

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.