



Finance Act 1995

1995 CHAPTER 4

PART I

DUTIES OF EXCISE

Gaming machine licence duty

13 Rates of duty.

- (1) In the ^{M1}Betting and Gaming Duties Act 1981 for the Table set out at the end of section 23 (amount of duty) there shall be substituted—

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	60	150
2	105	275
3	155	400
4	205	520
5	250	645
6	295	755
7	340	880
8	390	1,005
9	435	1,115

Status: Point in time view as at 01/05/1995.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Gaming machine licence duty. (See end of Document for details)

10	480	1,235
11	510	1,305
12	535	1,375

- (2) This section shall apply in relation to any gaming machine licence for which an application is made on or after 1st December 1994.

Marginal Citations

M1 1981 c. 63.

14 Extension of duty to amusement machines.

- (1) Schedule 3 to this Act (which contains amendments for or in connection with the application of the provisions of the ^{M2}Betting and Gaming Duties Act 1981 relating to gaming machine licence duty to amusement machines that are not gaming machines and also makes a consequential amendment of the ^{M3}Customs and Excise Management Act 1979) shall have effect.
- (2) Schedule 3 to this Act shall have effect (subject to subsection (3) below) in relation only to the provision of a machine at a time on or after 1st November 1995 and to licences for periods beginning on or after that date and the duty on such licences.
- (3) Where a gaming machine licence has been granted before 1st November 1995 for a period ending on or after that date, that licence shall have effect on and after that date, for so long as it remains in force, as an amusement machine licence authorising the provision, in accordance with the licence, of the machines the provision of which was authorised by the licence immediately before that date.

Marginal Citations

M2 1981 c. 63.

M3 1979 c. 2.

Status:

Point in time view as at 01/05/1995.

Changes to legislation:

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Gaming machine licence duty.