

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2000, Paragraph 4. (See end of Document for details)

SCHEDULES

SCHEDULE 2

AMUSEMENT MACHINE LICENCE DUTY

Amount of duty

- 4 (1) In section 23(2) (amount of duty)—
- (a) in paragraph (b) for “column 2, column 3 or column 4 of the Table” substitute “Category A, Category B, Category C, Category D or Category E”;
 - (b) for “the rate in column 2, the rate in column 3, or the rate in column 4” substitute “the rate for the category of machine in question in column 2, 3, 4, 5 or 6 of the Table”;
 - (c) for the Table substitute—

“ TABLE

(1) Period (in months) for which licence granted	(2) Category A	(3) Category B	(4) Category C	(5) Category D	(6) Category E
	£	£	£	£	£
1	30	80	80	165	220
2	50	150	160	320	425
3	75	220	230	470	615
4	95	285	300	605	800
5	120	345	360	735	970
6	140	400	420	855	1,125
7	160	450	475	965	1,270
8	185	500	525	1,065	1,405
9	205	540	570	1,155	1,525
10	225	580	610	1,240	1,635
11	240	615	650	1,310	1,730
12	250	645	680	1,375	1,815”

- (2) At the end of section 23 insert—

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“(3) The machines comprised in each category referred to in this section are as follows—

Category A: any machine which is not a gaming machine;

Category B: any gaming machine which is a small-prize machine or five-penny machine;

Category C: any gaming machine which is a medium-prize machine, unless it is also a five-penny machine;

Category D: any gaming machine which is a ten-penny machine, unless it is also—

- (a) a five-penny machine,
- (b) a small-prize machine, or
- (c) a medium-prize machine;

Category E: any machine which is not in any other category.”.

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