



Finance Act 2006

2006 CHAPTER 25

PART 1

EXCISE DUTIES

Amusement machine licence duty

11 Definition of “gaming machine”

- (1) For section 25(1) to (1B) of the Betting and Gaming Duties Act 1981 (c. 63) (amusement machine licence duty: definition of “amusement machine”) substitute—

“(1) A machine is an amusement machine for the purposes of this Act if it is—
(a) a gaming machine, and
(b) a prize machine.

(1A) In this Act “gaming machine” means a machine that is a gaming machine for the purposes of section 23 of the Value Added Tax Act 1994 (c. 23).”

- (2) In section 25(1C) of the Betting and Gaming Duties Act 1981 (“prize machine”) for “an amusement machine is a prize machine” substitute “a machine is a prize machine”.
- (3) In Schedule 3 to the Betting and Gaming Duties Act 1981 (bingo duty) omit paragraph 6 (machine bingo).
- (4) Subsections (1) and (2) shall have effect in relation to the provision of a machine on or after 1st August 2006.
- (5) Subsection (3) shall have effect in relation to accounting periods beginning on or after 1st August 2006.