

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 116: Meaning of "Gaming Machine" and "Gaming"

Background Note

20. There are two elements to this section; the first concerns the definition of gaming machine, the second the definition of gaming. At present both expressions are defined for the purposes of BGDA by reference to definitions contained in the Value Added Tax Act 1994 which in turn rely to a substantial degree on social legislation contained in the Gambling Act 2005.
21. This section amends sections 25 and 33 of BGDA so that they include their own statutory definition of "gaming machine" and "gaming" without the need to cross refer to the VAT legislation.
22. The changes are being made to simplify and clarify the betting and gaming duties legislation.