

*These notes refer to the Finance Act 2009 (c.10) which received Royal Assent on 21 July 2009*

# **FINANCE ACT 2009**

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## **EXPLANATORY NOTES**

### **INTRODUCTION**

#### ***Section 21: Amounts of Amusement Machine Licences***

##### **Details of the Section**

2. Section 21 substitutes a new table for the existing table of amounts of AMLD in section 23(2) of the Betting and Gaming Duties Act 1981. This will increase the amount of duty payable on licences and will have effect for any application for an amusement machine licence that is received by Her Majesty's Revenue and Customs after 4pm on 22 April 2009.