

FINANCE ACT 2009

EXPLANATORY NOTES

INTRODUCTION

Section 21: Amounts of Amusement Machine Licences

Summary

1. **Section 21** will increase the amounts of amusement machine licence duty (AMLD) payable in respect of licence applications that are received by Her Majesty's Revenue and Customs after 4pm on 22 April 2009.

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.

Background Note

3. AMLD is a duty of excise that is charged on a licence that allows gaming machines to be provided for play in the United Kingdom. Other than specific classes of "excepted machines" all gaming machines fall within the scope of AMLD. The amount of duty that is payable is determined by the period that is covered, between one and twelve months, and the numbers and categories of machines. Machine categories are defined by reference to their maximum prize values and cost to play.
4. This section amends the amounts of duty that are payable in respect of amusement machine licences. The new duty amounts will apply to licence applications received after 4pm on 22 April 2009.
5. This section is connected to section 22 which introduces additional changes in relation to AMLD.