



Finance Act 2009

2009 CHAPTER 10

PART 8

MISCELLANEOUS

Gambling

116 Meaning of “gaming machine” and “gaming”

- (1) BGDA 1981 is amended as follows.
- (2) Section 25 (meaning of “amusement machine”) is amended as follows.
- (3) For subsection (1A) substitute—
 - “(1A) In this Act “gaming machine” means a machine which is designed or adapted for use by individuals for gambling (whether or not it can also be used for other purposes).
 - (1B) But a machine is not a gaming machine to the extent that—
 - (a) it is designed or adapted for use to bet on future real events,
 - (b) it is designed or adapted for the playing of bingo and bingo duty is, or but for paragraphs 1 to 5 of Schedule 3 would be, charged under section 17 on the playing of the bingo, or
 - (c) it is designed or adapted for the playing of a real game of chance and the playing of the game is dutiable gaming for the purposes of section 10 of the Finance Act 1997, or would be dutiable gaming but for subsections (3) and (4) of that section.”
- (4) In subsection (1C), for “constructed” substitute “designed”.
- (5) Insert at the end—
 - “(5) For the purposes of this section—
 - (a) a reference to gambling is to—

Status: Point in time view as at 21/07/2009.

Changes to legislation: Finance Act 2009, Section 116 is up to date with all changes known to be in force on or before 26 July 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details)

- (i) gaming, or
 - (ii) betting,
 - (b) “machine” has the same meaning as in the Gambling Act 2005 (see section 235(3)(a)),
 - (c) a reference to a machine being designed or adapted for a purpose includes a reference to a machine to which anything has been done as a result of which it can reasonably be expected to be used for that purpose,
 - (d) a reference to a machine being adapted includes a reference to computer software being installed on it,
 - (e) “real” has the meaning given by section 353(1) of the Gambling Act 2005,
 - (f) “game of chance” has the meaning given by section 6(2) of that Act, and
 - (g) “bingo” includes any version of that game, whatever name it is called.
- (6) The Treasury may by order amend this section.”
- (6) In section 33 (interpretation)—
- (a) in subsection (1), in the definition of “gaming”, omit “within the meaning of Group 4 of Schedule 9 to the Value Added Tax Act 1994”, and
 - (b) after that subsection insert—
 - “(1A) In the definition of “gaming” in subsection (1)—
 - (a) “game of chance” has the meaning given by section 6(2) of the Gambling Act 2005,
 - (b) “playing a game of chance” is to be read in accordance with section 6(3) of that Act, and
 - (c) “prize” does not include the opportunity to play the game again.”

Status:

Point in time view as at 21/07/2009.

Changes to legislation:

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