
STATUTORY INSTRUMENTS

1995 No. 2631

CUSTOMS AND EXCISE

The Amusement Machine Licence Duty Regulations 1995

Made - - - - *10th October 1995*
Laid before the House of
Commons - - - - *10th October 1995*
Coming into force - - *1st November 1995*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 26(3A) of, and paragraphs 5 and 12 of Schedule 4 to the Betting and Gaming Duties Act 1981(1) and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Amusement Machine Licence Duty Regulations 1995 and shall come into force on 1st November 1995.

Revocation

2. The Gaming Machine Licence Duty Regulations 1988(2) are hereby revoked.

Display of licence

3. The holder of an amusement machine licence shall display it at all times in a prominent position in the premises to which it relates.

Spare amusement machines

4.—(1) A spare or broken down amusement machine shall not be treated by virtue of section 26(3) of the Betting and Gaming Duties Act 1981(3) as provided for play on any premises where —

- (a) the machine is of the same type for duty purposes as those licensed on the premises; and
- (b) there is a licence in force in respect of at least two other machines; and

(1) 1981 c. 63; section 26(3A) was inserted by section 5(3) of the Finance Act 1987 (c. 16) and was amended by section 14 of, and paragraph 8(1) of Schedule 3 to the Finance Act 1995 (c. 4); paragraphs 5 and 12 of Schedule 4 were amended by section 14 of, and paragraph 11(1) of Schedule 3 to the Finance Act 1995; section 33(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise.

(2) S.I. 1988/1602.

(3) Section 26(3) was amended by section 5(2) of the Finance Act 1987 (c. 16) and section 14 of, and paragraph 8(1) of Schedule 3 to the Finance Act 1995 (c. 4).

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

- (c) either—
- (i) the machine is kept in a place to which persons resorting to those premises have no access, or
 - (ii) the machine is installed so that it cannot be played at the same time as those licensed on the premises, but this regulation shall not apply to more than one machine at any premises other than an arcade.
- (2) In this regulation, “arcade” means premises used wholly or mainly for the playing of games by means of machines.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
10th October 1995

D. J. Howard
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 1st November 1995. They have been made in consequence of the extension of gaming machine licence duty to amusement machines by section 14 of, and Schedule 3 to the Finance Act 1995 (c. 4). From 1st November 1995 the duty is called amusement machine licence duty.

These Regulations replace the Gaming Machine Licence Duty Regulations 1988 (S.I.1988/1602). Except for the provisions concerning applications for licences (now dealt with in accordance with Commissioners' directions), special licences and exchange of licences (both not applicable to amusement machine licence duty) they reproduce the effect of the Gaming Machine Licence Duty Regulations 1988.