
EXPLANATORY NOTE

(This note is not part of the Order)

This Order brings into force on 1st September 2007 those provisions of Schedule 25 to the Finance Act 2007 (“Schedule 25”) which are not already in force. It also contains transitional provisions. Schedule 25 contains amendments connected with the implementation of the Gambling Act 2005. The relevant provisions of the Gambling Act 2005 come into force on 1st September 2007 pursuant to the Gambling Act 2005 (Commencement No. 6 and Transitional Provisions) Order 2006 (“the 2006 Order”).

Article 1 provides for citation and interpretation.

Article 2 brings into force on 1st September 2007 those provisions of Schedule 25 that are not already in force.

Articles 3 to 6 make transitional provision.

Article 3 provides that the references to “lottery operating licence” in section 505(1)(f)(ii) of the Income and Corporation Taxes Act 1988 and section 530(2) of the Income Tax Act 2007 includes an operating licence which is treated as being held by a society by virtue of paragraph 68 of Schedule 4 to the 2006 Order.

Article 4 provides that the reference to “general betting operating licence” in section 12(4) of the Betting and Gaming Duties Act 1981 (“BGDA”) includes an interim operating licence granted under paragraph 40(4) of Schedule 4 to the 2006 Order.

Article 5 provides that the references to “bingo premises licence” in section 20C(2) of BGDA include a bingo club licence which is to have effect to authorise the licensed premises to be used for providing facilities for gambling as if it were a bingo premises licence.

Article 6 makes transitional provision in respect of paragraph 5(1) of Schedule 3 to BGDA. Article 6(2) provides that the reference in paragraph 5(1)(a) to “family entertainment centre” (“FEC”) includes premises in respect of which an application for a FEC gaming machine permit under Schedule 10 to the Gambling Act 2005 is treated as having been granted. The reference to a FEC also includes premises in respect of which a permit under section 34 of the Gaming Act 1968 is to have effect to authorise the premises to be used for the purposes of providing facilities for gambling as if it were a FEC premises licence. Article 6(3) provides that the reference in paragraph 5(1)(b) to “an adult gaming centre premises licence” includes a permit under section 34 of the Gaming Act 1968 which is to have effect to authorise the premises to which the permit relates to be used for the purposes of providing facilities for gambling as if it were an adult gaming centre premises licence.