

*Changes to legislation:* There are currently no known outstanding effects for the Finance Act 1980,  
Cross Heading: Charge of duty in respect of short licence periods. (See end of Document for details)

## SCHEDULES

### [<sup>F1</sup>SCHEDULE 5

#### GAMING LICENCE DUTY

##### Textual Amendments

- F1** Sch. 5 repealed (E.W.S.) (with saving) by Betting and Gaming Duties Act 1981 (c. 63, SIF 12:2), s. 34(1)(2), Sch. 6 para. 3, Sch. 7

##### *Charge of duty in respect of short licence periods*

- 8 (1) The parts of gross gaming yield which in accordance with the Table in section 6(1)(b) of this Act are chargeable at rates other than the highest shall, in the case of a licence to which this paragraph applies, be reduced in accordance with regulations made by the Commissioners.
- (2) This paragraph applies to a licence if it is one of two or more licences which by virtue of paragraph 7 above are in force in respect of the same premises for consecutive periods all of which expire in the six months ending with 31st March or 30th September in any year.
- (3) This paragraph also applies to a licence in respect of any premises if—
- (a) the licence is not for the whole of the period of six months ending with 31st March or 30th September in any year; and
  - (b) a club has in the course of those six months transferred gaming from those premises to other premises or from other premises to those premises.
- 9 (1) Where a licence is one of two or more licences which by virtue of paragraph 7 above are in force in respect of the same premises for consecutive periods all of which expire in the six months ending with 31st March 1981 or 30th September 1981—
- (a) the amount referred to in paragraph (a) of subsection (2) of section 6 of this Act shall be payable only when applying for the first of those licences; but
  - (b) paragraph (b) of that subsection shall have effect in relation to each of the licences as if there had been paid when applying for it a part of that amount (after any increase or reduction under subsection (3) of that section) proportionate to the duration of the licence.
- (2) If the holder of any of the licences referred to in sub-paragraph (1) above other than the first makes an application under paragraph 5 of the said Schedule 2—
- (a) the amount of additional duty shall be calculated under sub-paragraph (3) of that paragraph as if the amount referred to in section 6(2)(a) of this Act had been payable on the licence; and
  - (b) any additional duty paid shall for the purposes of sub-paragraph (1)(b) above be added to the part apportioned to the licence.]

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