
Changes to legislation: There are currently no known outstanding effects for the Finance Act 1980, Paragraph 9. (See end of Document for details)

SCHEDULES

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- F1** Sch. 5 repealed (E.W.S.) (with saving) by [Betting and Gaming Duties Act 1981 \(c. 63, SIF 12:2\)](#), s. 34(1)(2), Sch. 6 para. 3, [Sch. 7](#)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

- 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.]

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1980, Paragraph 9.