Changes to legislation: There are currently no known outstanding effects for the Finance Act 1984, Paragraph 8. (See end of Document for details)

# SCHEDULES

## SCHEDULE 3

## GAMING MACHINE LICENCE DUTY

## PART II

#### TRANSITIONAL PROVISIONS

## Whole-year licences during transitional period

8 (1) A whole-year ordinary licence in respect of any premises shall, if first having effect after 30th September 1984 but before the latest date specified (in relation to the region in which the premises are situated) in the second column of the following Table, be granted for a period determined by reference to the Table.

## **Table**

Region in which premises are situated	Date on which licence first has effect	Period for which licence is to be granted
1. First.	(a) Before 1st May 1985.	Seven months beginning with 1st October 1984.
	(b) After 30th April 1985 but before 1st December 1985.	Seven months beginning with 1st May 1985.
2. Second.	(a) Before 1st June 1985.	Eight months beginning with 1st October 1984.
	(b) After 31st May 1985 but before 1st February 1986.	Eight months beginning with 1st June 1985.
3. Third.	Before 1st June 1985.	Eight months beginning with 1st October 1984.
4. Fourth.	Before 1st August 1985.	Ten months beginning with 1st October 1984.

References in this Table to named regions shall be construed as in section 21 of the <sup>MI</sup>Betting and Gaming Duties Act 1981.

(2) Where, by virtue of sub-paragraph (1) above, a whole-year licence is granted for a period of 7, 8 or 10 months, the duty payable on the licence shall be 7/12ths, 8/12ths or, as the case may be, 10/12ths of the appropriate amount set out in the relevant Table in section 23 of the Act of 1981.

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- (3) In relation to a whole-year licence falling within sub-paragraph (1) above, paragraph 11 of Schedule 4 to the Act of 1981 shall have effect as if—
  - (a) in a case falling within paragraph 11(1)(b), the appropriate fraction were 17/35ths for a seven-month licence, 11/20ths for an eight-month licence and 16/25ths for a ten-month licence;
  - (b) in a case falling within paragraph 11(1)(c), the appropriate fraction were 2/35ths for a seven-month licence, 7/40ths for an eight-month licence and 17/50ths for a ten-month licence; and
  - (c) in a case falling within paragraph 11(1)(d), no provision were made for repayment of duty.

## **Marginal Citations**

M1 1981 c. 63.

# **Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1984, Paragraph 8.