

SCHEDULES

SCHEDULE 3

GAMING MACHINE LICENCE DUTY

PART I

SPECIAL LICENCES AND STAGGERED STARTING DATES FOR WHOLE-YEAR LICENCES IN RESPECT OF PREMISES

- 1 The Betting and Gaming Duties Act 1981 shall be amended as follows.
- 2 For section 21 there shall be substituted—

“21 Gaming machine licences.

- (1) Except in the cases specified in Part I of Schedule 4 to this Act, no gaming machine (other than a two-penny machine) shall be provided for gaming on any premises situated in Great Britain unless there is for the time being in force—
 - (a) a licence granted under this Part of this Act with respect to the premises ; or
 - (b) a licence so granted with respect to the machine.
- (2) A licence of either kind granted under this Part of this Act shall be known as a gaming machine licence; and in this Part " ordinary licence " means a licence falling within subsection (1)(a) above and " special licence" means one falling within subsection (1)(b).
- (3) A special licence may be a whole-year or half-year licence and an ordinary licence may be a whole-year, half-year or quarter-year licence ; and the period for which a gaming machine licence is to be granted shall be determined by reference to the following Table.

TABLE

<i>Type of licence</i>	<i>Period for which licence is to be granted</i>
1. Whole-year special licence ...	Twelve months beginning with 1st October.
2. Half-year special licence ...	Six months beginning with 1st April or 1st October.
3. Whole-year ordinary licence in respect of premises situated in—	

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<i>Type of licence</i>	<i>Period for which licence is to be granted</i>
(a) The first region	Twelve months beginning with 1st December.
(b) The second region	Twelve months beginning with 1st February.
(c) The third region	Twelve months beginning with 1st June.
(d) The fourth region	Twelve months beginning with 1st August.
4. Half-year ordinary licence ...	Six months beginning with 1st April or 1st October.
5. Quarter-year ordinary licence	Three months beginning with 1st January, 1st April, 1st July or 1st October.

In this Table any reference to a named region is a reference to that part of Great Britain which has been designated by the Commissioners, for the purposes of this Act, as that named region.

- (4) For the purposes of this Part of this Act, any premises which consist of a means of transport shall be treated as being situated in the fourth region except in any case where the Commissioners direct that they are to be treated as being situated in another named region.”.

3 After section 21 there shall be inserted the following section—

“21A Special licences.

- (1) No special licence shall authorise more than one machine.
- (2) An application for a special licence shall only be granted if—
- (a) the Commissioners are satisfied that at least nine other special licences will be granted to the applicant, for the period to which that application relates, on applications made together with that application ; or
 - (b) at least ten special licences, granted for that period and for the time being in force, are held by the applicant.
- (3) A special licence shall be taken not to be in force with respect to a gaming machine at any time when either that machine is provided for gaming on premises which are not at that time treated by section 22 below as having local authority approval under the Gaming Acts or the licence is not displayed in such manner as may be prescribed by regulations made by the Commissioners.”.

4 In section 22(1), for paragraphs (a) and (b) there shall be substituted—

- “(a) in the case of an ordinary licence—
- (i) to whether the premises in respect of which the licence is granted have or have not local authority approval under the Gaming Acts ; and

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- (ii) to the number of machines which, it authorises; and
- (b) in any case, to whether the licence authorises the provision of machines chargeable at the lower or higher rate.”.
- 5 In section 23(1)(a), after the word " apply " there shall be inserted " to special licences and shall apply to ordinary licences ".
- 6 In section 24—
- (a) subsection (1) shall cease to have effect;
- (b) in subsection (2), for the words "gaming machine" there shall be substituted " whole-year ordinary licence, one half-year ordinary licence and one quarter-year " and after the word "one", in the second and fourth place, there shall be inserted " of each such ";
- (c) in subsection (3), after the word "licence" there shall be inserted " or licences " and at the end there shall be added " ; but any gaming machine with respect to which there is in force a special licence shall be disregarded for the purposes of this subsection. ";
- (d) in subsection (4), there shall be added at the end " or there are special licences in force with respect to those machines ";
- (e) in subsections (5) and (6), in each case after the words " contravention of " there shall be inserted " section 21(1) above or ";
- (f) in subsection (6)(a)(ii), for the words "gaming machine" there shall be substituted " ordinary ".
- 7 (1) Part II of Schedule 4 shall be amended as follows.
- (2) In paragraphs 6 and 8(2), the words " in respect of any premises " shall, in each case, be omitted.
- (3) For sub-paragraph (3) of paragraph 7 there shall be substituted—
- “(3) A gaming machine licence shall expire at the end of the period for which it is granted.”.
- (4) In paragraph 8(1), for the words from " transfer" to the end there shall be substituted—
- “(a) transfer an ordinary licence to respect of any premises to a successor in title to the interest in those premises of the person to whom the licence was granted ; and
- (b) where—
- (i) a person holding special licences so requests; and
- (ii) the proper officer is satisfied that it is appropriate to do so and will not result in any person holding any number of special licences less than ten,
- transfer such number of special licences to such other person, as may be specified in the request”.
- (5) In paragraph 9—
- (a) for the words " a gaming machine " there shall be substituted " an ordinary " ;
- (b) in paragraph (a), after the word "licence" there shall be inserted " or, in the case of a whole-year licence, substituting premises in a different named region (within the meaning of section 21(3) of this Act) " ; and

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- (c) in paragraph (b), for the word "licence", where it first occurs, there shall be substituted " ordinary licence for the same period " and for the word "the", where it last occurs, there shall be substituted " any such ".
- (6) In paragraph 10, in sub-paragraph (1), for the words "a gaining machine" there shall be substituted " an ordinary " and in sub-paragraph (3) the words from "except" to the end shall be omitted.
- (7) For sub-paragraphs (1) and (2) of paragraph 11 there shall be substituted the following sub-paragraphs—
- “(1) Where the holder of a gaming machine licence surrenders it to the proper officer at a time when the licence has at least three months to run, he shall, subject to any provision made by regulations under paragraph 11A below, be entitled to a repayment of duty equal to the appropriate fraction of the duty paid on the grant of the licence, the appropriate fraction being—
- (a) in the case of a half-year licence, 5/11ths;
- (b) in the case of a whole-year licence surrendered not more than three months after the date on which the period for which it was granted began, 7/10ths;
- (c) in the case of a whole-year licence surrendered more than three, but not more than six, months after that date, 9/20ths; and
- (d) in the case of a whole-year licence surrendered more than six months after that date, 3/20ths.
- (2) A special licence shall not be surrendered unless the Commissioners are satisfied that, if it is surrendered, its holder will (having regard to any other licences surrendered at the same time) hold at least ten, or cease to hold any, special licences.”.
- (8) In sub-paragraph (3) of paragraph 11 for the words "Sub-paragraph (2)" there shall be substituted " Sub-paragraph (1) " and for the words " that section " there shall be substituted the words " section 21(1) or 24 of this Act ".
- (9) After paragraph 11 there shall be inserted—

“Reduction of duty in certain cases

- 11A (1) For the purpose of giving credit, on the taking out of a gaming machine licence in certain circumstances where duty has been paid on one or more previous licences, the Commissioners may make regulations providing that, in prescribed cases, the amount of duty payable on a gaming machine licence shall, subject to prescribed conditions, be reduced by a prescribed amount.
- (2) Regulations under this paragraph may make provision modifying, or excluding, the application of paragraph 11 above in cases in which duty is reduced in accordance with the regulations.”.
- (10) In paragraph 12, for the words " a gaming machine " there shall be substituted " , an ordinary ".
- (11) In paragraph 13, for the words from " gaming machines provided " to " in force " there shall be substituted—

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- “(a) gaming machines provided on any premises in respect of which an ordinary licence is in force ; and
 - (b) gaming machines in respect of which special licences are in force”.
- (12) In paragraph 17(1), for the words " section 24 " there shall be substituted " section 21(1) or 24 ".
- (13) In paragraph 18, for the words from "either" to the end of paragraph (b) there shall be substituted
- “the officer is satisfied, having regard to the number and description of—
 - (a) those machines which are authorised by the ordinary licence or licences produced to him ; and
 - (b) those machines displaying special licences ;
- that there has been a contravention of section 21(1) or 24 of this Act.”.