

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1995, Cross Heading: Supplementary provisions. (See end of Document for details)

SCHEDULES

SCHEDULE 3

AMUSEMENT MACHINE LICENCE DUTY

Supplementary provisions

- 8 (1) In section 26 (supplementary provisions)—
- (a) for the words “gaming machine licence duty” in subsection (1) there shall be substituted “amusement machine licence duty”;
 - (b) for the words “a gaming machine” and “gaming machines”, wherever they occur, there shall be substituted, respectively, “an amusement machine” and “amusement machines”; and
 - (c) for the words “for gaming”, wherever they occur, there shall be substituted “for play”.
- (2) In subsection (2) of that section—
- (a) after the definition of “United Kingdom” there shall be inserted the following definitions—
 - ““video machine” has the meaning given by section 25(1B) above;
 - “prize machine” has the meaning given by section 25(1C) above;”
 - and
 - (b) ^{F1}
- (3) After subsection (2) of that section there shall be inserted the following subsection—
- “(2A) References in sections 21 to 25 above and in this section and Schedule 4 to this Act to a game, in relation to any machine, include references to a game in the nature of a quiz or puzzle and to a game which is played solely by way of a pastime or against the machine, as well as one played wholly or partly against one or more contemporaneous or previous players.”

Textual Amendments

F1 Sch. 3 para. 8(2)(b) repealed (24.7.2002 with effect as mentioned in Sch. 40 Pt. 1(3) Note of the amending Act) by [Finance Act 2002 \(c. 23\)](#), s. 141, [Sch. 40 Pt. 1\(3\)](#) Note

- 9 (1) In sections 31 and 33(2) (protection of officers and savings for prohibitions of gaming etc.), for the words “gaming machine licences”, in each case, there shall be substituted “amusement machine licences”.
- (2) In section 32(3) (orders subject to affirmative procedure), for “or 14(3)” there shall be substituted “, 14(3) or 25A”.
- (3) In section 33(1) (interpretation), in the definition of “gaming”, the words “(except where it refers to a machine provided for gaming)” shall be omitted.

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- 10 In Schedule 3 (bingo duty)—
- (a) in paragraph 5(1)(b), for “a gaming machine licence” there shall be substituted “ an amusement machine licence ”; and
- (b) in paragraph 6, for “a gaming machine” there shall be substituted “ an amusement machine ”.
- 11 (1) In Schedule 4 (supplementary provisions in relation to gaming machine licence duty)
- (a) for the words “gaming machine” and “gaming machines”, wherever they occur, there shall be substituted, respectively, “ amusement machine ” and “ amusement machines ”; and
- (b) for the indefinite article, wherever it occurs before an expression amended by paragraph (a) above, there shall be substituted “ An ” or “ an ”, as the case may require.
- (2) In paragraph 1(2) of that Schedule (conditions of exemption for charitable entertainments etc.)—
- (a) in paragraph (a), for “of gaming by means of any machine” there shall be substituted “ from any amusement machines ”; and
- (b) in paragraph (b), for “and any other provided for gaming” there shall be substituted “ and any other amusement machines provided ”.
- (3) In paragraph 2(2)(c) of that Schedule (conditions of exemption for pleasure fairs), for “and any other provided for gaming” there shall be substituted “ and any other amusement machines provided ”.
- (4) In paragraph 4 of that Schedule—
- (a) for the words “small-prize machines”, wherever they occur, there shall be substituted “ relevant machines ”; and
- (b) after sub-paragraph (7) there shall be inserted the following sub-paragraph—
- “(7A) An amusement machine is a relevant machine for the purposes of this paragraph unless it is a gaming machine which is not a small-prize machine.”;
- and in relation to the winter period beginning with November 1995, sub-paragraph(4) of that paragraph shall have effect as if the references by virtue of this paragraph to an amusement machine licence included references to a gaming machine licence.
- (5) After paragraph 7 of that Schedule there shall be inserted the following paragraph—

“ Payment of duty by instalments

- 7A (1) The Commissioners may make and publish arrangements setting out the circumstances in which, and the conditions subject to which, a person to whom an amusement machine licence is granted for a period of twelve months may, at his request and if the Commissioners think fit, be permitted to pay the duty on that licence by regular instalments during the period of the licence, instead of at the time when it is granted.
- (2) Arrangements under this paragraph shall provide for the amount of each instalment to be such that the aggregate amount of all the instalments to

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be paid in respect of any licence is an amount equal to 105 per cent. of what would have been the duty on that licence apart from this paragraph.

- (3) Sub-paragraph (4) below applies if a person who has been permitted, in accordance with arrangements under this paragraph, to pay the duty on any amusement machine licence by instalments—
 - (a) fails to pay any instalment at the time when it becomes due in accordance with the arrangements; and
 - (b) does not make good that failure within seven days of being required to do so by notice given by the Commissioners.
- (4) Where this sub-paragraph applies—
 - (a) the licence shall be treated as having ceased to be in force as from the time when the instalment became due;
 - (b) the person to whom the licence was granted shall become liable to any unpaid duty to which he would have been liable under paragraph 11(1C) below if he had surrendered the licence at that time; and
 - (c) any amusement machines found on the premises to which the licence related shall be liable to forfeiture.
- (5) Sections 14 to 16 of the ^{M1}Finance Act 1994 (review and appeals) shall have effect in relation to any decision of the Commissioners refusing an application for permission to pay duty by instalments in accordance with arrangements under this paragraph as if that decision were a decision of a description specified in Schedule 5 to that Act.”
- (6) In paragraph 11 of that Schedule (surrender), after sub-paragraph (1B) there shall be inserted the following sub-paragraph—

“(1C) Where, in a case where duty is being paid in accordance with arrangements made under paragraph 7A above, the amount of duty actually paid on a licence that is surrendered is less than the amount which would have been paid on that licence if the period for which it was granted had been reduced by the number of complete months in that period which have not expired when the licence is surrendered, the difference between those amounts shall be treated as unpaid duty.”
- (7) Paragraph 13 of that Schedule (labelling and marking of machines) shall cease to have effect.
- (8) In paragraph 14 of that Schedule (power to enter premises), for the words “for gaming” there shall be substituted “for play”.
- (9) In paragraph 16 of that Schedule (enforcement), after sub-paragraph (1) there shall be inserted the following sub-paragraph—

“(1A) This paragraph does not apply to any contravention or failure to comply with arrangements under paragraph 7A above or to any failure or refusal to comply with a requirement made under or for the purposes of any such arrangements.”

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Textual Amendments

F2 Sch. 3 para. 11(10) repealed (8.11.2007) by [Finance Act 2007 \(c. 11\), s. 84\(5\), Sch. 27 Pt. 5\(1\); S.I. 2007/3166, art. 2\(c\)](#)

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Marginal Citations

M1 [1994 c. 9.](#)

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