



Finance Act 1987

1987 CHAPTER 16

PART 1

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

CUSTOMS AND EXCISE

Duties of excise

5 Gaming machine licence duty: other amendments.

^{F1}(1)

(2) In subsection (3) of section 26 of the 1981 Act (which provides that if one or more gaming machines are made available on any premises in such a way that they can be played, any gaming machine anywhere on the premises shall be treated as provided for gaming) after the word “and” there shall be inserted “ subject to subsection (3A) below ”.

(3) After subsection (3) of the said section 26 there shall be inserted the following subsection—

“(3A) The Commissioners may by regulations make provision for the purpose of enabling spare gaming machines to be kept on premises for use in the case of the breakdown of other gaming machines on those premises; and such regulations may provide that, in such circumstances and subject to such conditions as may be specified in the regulations, a gaming machine on any premises which is not made available as mentioned in subsection (3) above, or is not in a state in which it can be played, shall not be treated by virtue of that subsection as provided for gaming on those premises.”

^{F1}(4)

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1987, Section 5. (See end of Document for details)

^{F1}(5)

Textual Amendments

F1 S. 5(1)(4)(5) repealed (3.5.1994 with effect in accordance with Sch. 3 of the amending Act) by 1994 c. 9, ss. 6, 258, Schs. 3, 26 Pt. II Note

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1987, Section 5.