



Finance Act 1996

1996 CHAPTER 8

PART I

EXCISE DUTIES

Amusement machine licence duty

12 Licences for machines as well as premises.

- (1) In subsection (1) of section 21 of the ^{M1}Betting and Gaming Duties Act 1981 (requirement for amusement machine licence with respect to premises), at the end there shall be inserted “ or the machine ”.
- (2) In subsection (2) of that section (licences to be known as amusement machine licences), at the end there shall be inserted “ and, if it is granted with respect to a machine, rather than with respect to premises, as a special amusement machine licence.”
- (3) After subsection (3) of that section there shall be inserted the following subsections—
 - “(3AA) A special amusement machine licence shall not be granted except where—
 - (a) the machine with respect to which it is granted is of a description of machine for which special amusement machine licences are available;
 - (b) such conditions as may be prescribed by regulations made by the Commissioners are satisfied in relation to the application for the licence, the machine and the person by whom the application is made; and
 - (c) the licence is for twelve months.
 - (3AB) Special amusement machine licences shall be available for amusement machines of each of the following descriptions—
 - (a) machines that are not gaming machines; and
 - (b) small prize machines.”

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1996, Cross Heading: Amusement machine licence duty. (See end of Document for details)

- (4) In section 24(4) of that Act (provision of unlicensed machines), at the end there shall be inserted “ or the machines ”.
- (5) In paragraph 4 of Schedule 4 to that Act (seasonal licences), after sub-paragraph (7) there shall be inserted the following sub-paragraph—
- “(7AA) Sub-paragraphs (4) and (5) above shall have effect where—
- (a) an amusement machine is provided on any premises at any time in a winter period, and
 - (b) the provision of that machine on those premises at that time is authorised by a special amusement machine licence,
- as if an amusement machine licence had been granted in respect of those premises for that winter period.”
- (6) Paragraph 5 of that Schedule shall become sub-paragraph (1) of that paragraph, and after that sub-paragraph there shall be inserted the following sub-paragraphs—
- “(2) Regulations may provide for this Schedule to have effect in relation to special amusement machine licences with such exceptions, adaptations and modifications as may be prescribed.
- (3) Without prejudice to the generality of sub-paragraphs (1) and (2) above, regulations may include provision requiring—
- (a) a special amusement machine licence to be displayed on such premises and in such manner, and
 - (b) the machine to which such a licence relates to bear such labels and marks,
- as may be determined by directions given, in accordance with the regulations, by the Commissioners.”

Marginal Citations

M1 1981 c. 63.

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