



Finance Act 2009

2009 CHAPTER 10

PART 1

CHARGES, RATES, ALLOWANCES, ETC

Gambling duties

22 Provisions affecting amount of amusement machine licence duty

- (1) BGDA 1981 is amended as follows.
- (2) Section 21 (gaming machine licences) is amended as follows.
- (3) Subsection (5) (excepted machines) is amended as follows.
- (4) In paragraph (c) (machines in case of which cost of single game does not exceed 10p and maximum value of prize for winning single game does not exceed £5)—
 - (a) in sub-paragraph (i), omit the “and” at the end,
 - (b) in sub-paragraph (ii), for “£5” substitute “ £15 ”, and
 - (c) after that sub-paragraph insert—
 - “(iii) the maximum cash component of the prize for winning a single game does not exceed £8.”
- (5) After that paragraph insert—
 - “(ca) a gaming machine in respect of which—
 - (i) the cost of a single game does not exceed £1,
 - (ii) the maximum value of the prize for winning a single game does not exceed £50, and
 - (iii) any prize that can be won is neither money nor something that can be exchanged for or used in place of money or that can be exchanged for something other than money, and”.
- (6) After that subsection insert—

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- “(6) To the extent that a prize consists of anything other than money, its value for the purposes of this section and sections 22 and 23 below is—
- (a) in the case of a voucher or token that may be exchanged for, or used in place of, an amount of money, that amount,
 - (b) in the case of a voucher or token that does not fall within paragraph (a) and that may be exchanged for something other than money, the cost that the person providing the machine would incur in obtaining that thing from a person who is not a connected person, and
 - (c) in any other case, the cost that the person providing the machine would incur in obtaining the prize from a person who is not a connected person.
- (7) Section 839 of the Income and Corporation Taxes Act 1988 (connected persons) applies for the purposes of subsection (6).”
- (7) In section 22(2) (machine in respect of which benefits for winning single game do not exceed £8 to be “small-prize machine”), for “£8” substitute “£10”.
- (8) Section 23 (amount of duty) is amended as follows.
- (9) In subsection (3) (categories of machines), in the definition of Category C gaming machine, in paragraph (ii)—
- (a) for “50p” substitute “£1”, and
 - (b) for “£35” substitute “£70”.
- (10) Omit subsection (5) (which is superseded by the amendment made by subsection (6)).
- (11) In consequence of the amendments made by the preceding provisions of this section, omit—
- (a) in FA 2000, in Schedule 2, paragraph 3(1)(b), and
 - (b) in FA 2007, section 9(2) and (4).
- (12) The amendments made by this section are treated as having come into force on 1 June 2009.

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 102(4)(za) inserted by [2010 c. 33 Sch. 9 para. 3\(3\)](#)
- Sch. 53 para. 2A-2D and cross-heading inserted by [2010 c. 33 Sch. 9 para. 7](#)
- Sch. 53 para. 6A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 8](#)
- Sch. 53 para. 11A11B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 17](#)
- Sch. 53 para. 14A and cross-heading inserted by [2010 c. 33 Sch. 9 para. 18](#)
- Sch. 54 para. 9B9C and cross-heading inserted by [2010 c. 33 Sch. 9 para. 11](#) (Sch. 54 para. 9B is amended before it comes into force by [2016 c. 24, Sch. 1 para. 66\(5\)](#))
- Sch. 54 para. 12A12B and cross-heading inserted by [2010 c. 33 Sch. 9 para. 19](#)
- Sch. 54 Pt. A1 inserted by [2010 c. 33 Sch. 9 para. 10](#) (Sch. 9 para. 10 is amended before it comes into force by [2017 c. 32, Sch. 4 para. 182](#))
- Sch. 55 para. 6(3A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(2\)\(a\)](#)
- Sch. 55 para. 6(4A)(za) inserted by [2015 c. 11 Sch. 20 para. 15\(3\)\(a\)](#)
- Sch. 55 para. 17(4)(ba) inserted by [2015 c. 11 Sch. 20 para. 19](#)
- Sch. 56 para. 3(1)(d) omitted by [2021 c. 26 Sch. 27 para. 40\(4\)\(c\)](#)