

1988 No. 1602

CUSTOMS AND EXCISE

The Gaming Machine Licence Duty Regulations 1988

Made - - - - 16th September 1988
*Laid before the House of
Commons* - - - 21st September 1988
Coming into force - 12th October 1988

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 21A(3) and 26(3A) of, and paragraphs 5, 11A, and 12 of Schedule 4 to, the Betting and Gaming Duties Act 1981(a) and of all other powers enabling them in that behalf, hereby make the following Regulations:

PART I
PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Gaming Machine Licence Duty Regulations 1988 and shall come into force on 12th October 1988.

Interpretation

2. In these Regulations, unless the context otherwise requires—
“the Act” means the Betting and Gaming Duties Act 1981;
“arcade” means premises used wholly or mainly for the playing of games or amusements by means of machines, whether or not those machines are gaming machines;
“Collector” means the Collector of Customs and Excise, Glasgow;
“duty” means gaming machine licence duty chargeable under section 22 of the Act.

Revocation

3. The Gaming Machine (Licence Duty) Regulations 1984(b) are hereby revoked.

(a) 1981 c.63; section 21A was inserted by the Finance Act 1984 (c.43), Schedule 3, paragraph 3, and was amended by the Finance Act 1985 (c.54), Schedule 5, paragraph 2; section 26(3A) was inserted by the Finance Act 1987 (c.16), section 5(3); Schedule 4, paragraph 11A was inserted by the Finance Act 1984 (c.43), Schedule 3, paragraph 7(9); Schedule 4, paragraph 12 was amended by the Finance Act 1984 (c.43), Schedule 3, paragraph 7(10).

(b) S.I. 1984/1178.

PART II

GENERAL

Application for licence

4. An application for a gaming machine licence under paragraph 6 of Schedule 4 to the Act shall be made to the Collector.

Display of ordinary licence

5. The holder of an ordinary licence shall display it at all times in a prominent position in the premises to which it relates.

Display of special licences

6. The holder of special licences shall display each licence at all times on the gaming machine to which it relates so that it is clearly visible from a position in front of the machine.

Records in respect of special licences

7.—(1) The holder of special licences shall keep records showing in relation to each gaming machine—

- (a) the location of the machine;
- (b) the make and model of the machine;
- (c) the manufacturer's serial number, if any; and
- (d) the serial number and commencement and expiry dates of the relevant special licence.

(2) The holder of special licences shall—

- (a) record any change in the particulars required under paragraph (1) above by the end of the working day following the day of the change;
- (b) upon demand made by the proper officer produce or deliver to him the records required by this regulation, and allow him to take copies; and
- (c) notify the Collector of the address at which the records required by this regulation are to be kept.

PART III

SPARE GAMING MACHINES

Spare gaming machines

8. A spare or broken down gaming machine shall not be treated by virtue of section 26(3) of the Act as provided for gaming on any premises where—

- (a) the machine is of the same type for duty purposes as those licensed on the premises; and
- (b) there is a licence in force in respect of at least 2 other machines; and either
- (c) the machine is kept in a place to which persons resorting to those premises have no access; or
- (d) the machine is installed so that it cannot be played at the same time as those licensed on the premises,

but this regulation shall not apply to more than one machine at any premises other than an arcade.

PART IV

EXCHANGE OF LICENCE

Exchange of licence

9. The holder of a gaming machine licence may exchange that licence for another licence and be allowed credit calculated in accordance with regulation 10 below, if all the following provisions apply—

- (a) an application to exchange the licence has been made in writing to the Collector at least 14 clear days before the new licence is to take effect;
- (b) the old licence would have been valid for at least one month after the date the new licence is to take effect; and
- (c) the new licence is to take effect at the date of the exchange.

Amount of credit on exchange of licence

10.—(1) The amount of credit allowed under Regulation 9 above shall be, for each complete remaining month of the old licence, an amount equal in the case of a whole, half or quarter year licence to one twelfth, one sixth or one third respectively of the duty paid on the issue of the old licence.

(2) For the purposes of this regulation the amount of any credit allowed under regulation 9 above on the issue of the old licence shall be treated as having been paid on the issue of that licence.

(3) The amount of credit shall not exceed the duty payable on the new licence.

Exchange of licence—general provisions

11.—(1) Where an application has been made under regulation 9 above for credit on the exchange of a licence, no repayment of duty under paragraph 11 of Schedule 4 to the Act shall be allowed on the surrender of the old licence.

(2) For the purpose of paragraph 11 of Schedule 4 to the Act (surrender of licence) the amount of any credit allowed under regulation 9 above shall be treated as having been paid on the issue of the licence.

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16th September 1988

P. G. Wilmott
Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations modify the arrangements for administration of gaming machine licence duty, consequent on the more flexible licensing system introduced in the Finance Act 1987. They replace the Gaming Machine (Licence Duty) Regulations 1984.

The Regulations also make provision for spare unlicensed gaming machines to be kept on the same premises as licensed machines subject to prescribed conditions.

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