## 1997 No. 859

## **CUSTOMS AND EXCISE**

The Amusement Machine Licence Duty (Amendment) Regulations 1997

Made	17th March 1997
Laid before the House of	
Commons	19th March 1997
Coming into force	14th April 1997

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by section 26(3A) of the Betting and Gaming Duties Act 1981(1), and of all other powers enabling them in that behalf, hereby make the following Regulations:

**1.** These Regulations may be cited as the Amusement Machine Licence Duty (Amendment) Regulations 1997 and shall come into force on 14th April 1997.

**2.**—(1) Regulation 4 of the Amusement Machine Licence Duty Regulations 1995(**2**) shall be amended as follows.

- (2) In paragraph (1)—
  - (a) in sub-paragraph (a) for the word "those" there shall be substituted "another machine"; and
  - (b) in the proviso, after the word "but" there shall be inserted "(subject to paragraph (1A) below)".

(3) After paragraph (1) there shall be inserted—

"(1A) Where the number of machines licensed on the premises exceeds three paragraph (1) above shall apply as if for the words "one machine" there were substituted "two machines"; but this paragraph shall not apply unless for each machine that is spare or broken down there is licensed on the premises another machine of the same type for duty purposes."

<sup>(1) 1981</sup> c. 63; section 26(3A) was inserted by section 5(3) of the Finance Act 1987 (c. 16) and was amended by section 14 of, and paragraph 8(1) of Schedule 3 to the Finance Act 1995 (c. 4); section 33(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise.

<sup>(2)</sup> S.I. 1995/2631.

New King's Beam House 22 Upper Ground London SE1 9PJ 17th March 1997

D. J. Howard Commissioner of Customs and Excise

## **EXPLANATORY NOTE**

(This note is not part of the Regulations)

These Regulations, which come into force on 14th April 1997, amend the Amusement Machine Licence Duty Regulations 1995 (S.I.1995/2631). They increase the total number of unlicensed spare or broken down machines that may be kept on premises where licensed machines are available for play. Previously only one unlicensed spare machine could be kept on premises other than arcades, this has now been increased to two where there are four or more licensed machines on the premises.