



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Gaming machine licence duty

^{F1}21 Gaming machine licence duty.

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Textual Amendments

F1 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

^{F2}21A.

Textual Amendments

F2 S. 21A repealed (1.5.1995) by 1994 c. 9, s. 6, Sch. 3 para. 3(3)(11), **Sch. 26 Pt. II** Note.

^{F1}22 Gaming machine licence duty.

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Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: Gaming machine licence duty is up to date with all changes known to be in force on or before 22 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F1 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F1 23 Amount of duty.

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Textual Amendments

F1 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F1 24 Restrictions on provision of gaming machines.

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Textual Amendments

F1 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F1 24A Unlicensed machines: duty chargeable.

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Textual Amendments

F1 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

F1 25 Meaning of “gaming machine”.

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Textual Amendments

F1 Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of Finance Act 2012 (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

25A Power to modify definition of “amusement machine”.

F3

Changes to legislation: Betting and Gaming Duties Act 1981, Cross Heading: Gaming machine licence duty is up to date with all changes known to be in force on or before 22 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

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Textual Amendments

- F3** S. 25A repealed (with effect as mentioned in s. 12(8) of the amending Act) by [Finance Act 2006](#) (c. 25), ss. 12(5), 178, **Sch. 26 Pt. 1(2)** (with s. 12(9)-(11))

^{F1}26 Supplementary provisions as to gaming machine licence duty.

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Textual Amendments

- F1** Ss. 21-26 omitted (with effect in accordance with Sch. 24 para. 66(3) of the amending Act) by virtue of [Finance Act 2012](#) (c. 14), **Sch. 24 para. 53(a)** (with Sch. 24 paras. 59-62)

Changes to legislation:

Betting and Gaming Duties Act 1981, Cross Heading: Gaming machine licence duty is up to date with all changes known to be in force on or before 22 August 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

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Commencement Orders yet to be applied to the Betting and Gaming Duties Act 1981

Commencement Orders bringing legislation that affects this Act into force:

- [S.R. 2016/387 art. 2 commences \(2015 c. 9 \(N.I.\)\)](#)