



# Finance Act 1995

## 1995 CHAPTER 4

### PART I

#### DUTIES OF EXCISE

##### *Gaming machine licence duty*

#### **14 Extension of duty to amusement machines.**

- (1) Schedule 3 to this Act (which contains amendments for or in connection with the application of the provisions of the <sup>M1</sup>Betting and Gaming Duties Act 1981 relating to gaming machine licence duty to amusement machines that are not gaming machines and also makes a consequential amendment of the <sup>M2</sup>Customs and Excise Management Act 1979) shall have effect.
- (2) Schedule 3 to this Act shall have effect (subject to subsection (3) below) in relation only to the provision of a machine at a time on or after 1st November 1995 and to licences for periods beginning on or after that date and the duty on such licences.
- (3) Where a gaming machine licence has been granted before 1st November 1995 for a period ending on or after that date, that licence shall have effect on and after that date, for so long as it remains in force, as an amusement machine licence authorising the provision, in accordance with the licence, of the machines the provision of which was authorised by the licence immediately before that date.

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#### **Marginal Citations**

**M1** 1981 c. 63.

**M2** 1979 c. 2.

**Status:**

Point in time view as at 31/07/1998.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1995, Section 14.