



Finance Act 1998

1998 CHAPTER 36

PART I

EXCISE DUTIES

Amusement machine licence duty

12 Rates of amusement machine licence duty.

- (1) In section 23 of the ^{M1}Betting and Gaming Duties Act 1981 (rates of amusement machine licence duty), for the Table in subsection (2) there shall be substituted the following Table—

“ TABLE

<i>(1)</i> <i>Period (in months)</i> <i>for which licence</i> <i>granted</i>	<i>(2)</i> <i>Machines that</i> <i>are not gaming</i> <i>machines</i>	<i>(3)</i> <i>Gaming machines</i> <i>that are small-</i> <i>prize machines</i> <i>or are five-penny</i> <i>machines without</i> <i>being small-prize</i> <i>machines</i>	<i>(4)</i> <i>Other machines</i>
	£	£	£
1	30	80	220
2	50	150	425
3	75	220	615
4	95	285	800
5	120	345	970

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Amusement machine licence duty. (See end of Document for details)

6	140	400	1,125
7	160	450	1,270
8	185	500	1,405
9	205	540	1,525
10	225	580	1,635
11	240	615	1,730
12	250	645	1,815”

- (2) This section shall apply in relation to any amusement machine licence for which an application is received by the Commissioners of Customs and Excise after 17th March 1998.

Marginal Citations

M1 1981 c. 63.

13 Further exception for thirty-five-penny machines.

- (1) In section 21(3A) of the ^{M2}Betting and Gaming Duties Act 1981 (excepted machines), for paragraphs (b) and (c) there shall be substituted the following paragraphs—

- “(b) a five-penny machine which is a small prize machine; or
(c) a thirty-five-penny machine which is not a prize machine or which, if it is a prize machine, is not a gaming machine.”

- (2) This section has effect in relation to the provision of an amusement machine at any time on or after 1st April 1998.

Marginal Citations

M2 1981 c. 63.

14 Video machines.

- (1) In section 21(3A) of the ^{M3}Betting and Gaming Duties Act 1981 (excepted machines), after paragraph (c) there shall be inserted “; or

- (d) an excepted video machine.”

- (2) After subsection (3A) of that section there shall be inserted the following subsections—

“(3B) For the purposes of this section an amusement machine is an excepted video machine if—

- (a) it is a video machine which is not a prize machine;
(b) it is a machine on which a game can be played solo;
(c) the price for a solo game on the machine does not exceed 35p; and
(d) the price to participate in a game on the machine for two or more players does not exceed 50p.

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- (3C) For the purposes of this section the price for a solo game on a machine does not exceed 35p if the denomination or aggregate denomination of the coin or coins that must be inserted into the machine to play the game solo does not or, where the machine provides differing numbers of games in different circumstances, cannot exceed 35p for each time the game is played.
- (3D) For the purposes of this section the price to participate in a game on the machine for two or more players does not exceed 50p if the denomination or aggregate denomination of the coin or coins that must be inserted into the machine to play the game simultaneously with more than one player does not exceed or, where the machine provides differing numbers of games in different circumstances, cannot exceed 50p per player for each time the game is played.
- (3E) For the purposes of this section a game is played solo if it is played by one person at a time (whether or not against a previous player).”
- (3) Accordingly, in section 25 of that Act—
- (a) in subsection (4) (no account to be taken of the fact that a machine may be played by more than one person at a time), after “description” there shall be inserted “ other than an excepted video machine falling within section 21(3A)(d) above ”; and
- (b) in subsection (6) (excepted machine not to be treated as a number of machines), for the words “in the case of any machine” onwards there shall be substituted “ for the purpose of determining whether a machine is an excepted video machine falling within section 21(3A)(d) above, or in the case of a pinball machine or a machine that is an excepted machine ”.
- (4) This section has effect in relation to the provision of an amusement machine at any time on or after the day on which this Act is passed.

Marginal Citations

M3 1981 c. 63.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Amusement machine licence duty.