
STATUTORY INSTRUMENTS

2008 No. 2693

**The Amusement Machine Licence Duty,
etc (Amendments) Regulations 2008**

Excise: amusement machine licence duty

3. After regulation 4 of those Regulations (spare amusement machines), insert—

“Licences combined in single document

5. Amusement machine licences need only be combined in a single document if each of the following is true—

- (a) their expiry dates are the same;
- (b) their holder is the same;
- (c) the premises with respect to which each of them is in force is the same;
- (d) each of them authorises the provision of only one amusement machine for play on those premises, but is not a special amusement machine licence (see section 21(2) of the Betting and Gaming Duties Act 1981(1) – licence granted with respect to a machine rather than premises);
- (e) none of them is a seasonal licence (licence for 6 months beginning 1st April - see Schedule 4 paragraphs 4(3), 4(4) and 4(8) to the Betting and Gaming Duties Act 1981(2));
- (f) at least one of them was granted for 12 months;
- (g) at least one of them was first granted on 1st November 2008 or later.”.

(1) 1981 c. 63; section 21(2) was substituted by the Finance Act 1994 (c. 9) Schedule 3 paragraphs 3(1) and 3(2). It was later amended by the Finance Act 1995 (c. 4) Schedule 3 paragraphs 1 and 2(1), and by the Finance Act 1996 (c. 8) section 12(2).

(2) 1981 c. 63; paragraph 4 was substituted by the Finance Act 1994 (c. 9) Schedule 3 paragraph 4(1). Paragraphs 4(3) and 4(4) were then amended by the Finance Act 1995 (c. 4) Schedule 3 paragraphs 1, 11(1) and 11(4). Paragraph 4(8) was later amended by the Finance Act 2000 (c. 17) Schedule 2 paragraphs 1, 8(1) and 8(3).