STATUTORY INSTRUMENTS

1978 No. 44

CUSTOMS AND EXCISE

The Gaming Machine Licence Duty (Exemptions) Order 1978

Made - - -	16*th January* 1978
Laid before the House of Commons - -	24*th January* 1978
Coming into Operation	20*th February* 1978

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by paragraph 2A of Schedule 4 to the Betting and Gaming Duties Act 1972(**a**) as amended by section 4 of the Finance (No. 2) Act 1975(**b**) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Gaming Machine Licence Duty (Exemptions) Order 1978, and shall come into operation on 20th February 1978.

2. The Interpretation Act 1889(**c**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. In paragraph 2 of Schedule 4 to the Betting and Gaming Duties Act 1972 (exemption for provision of gaming machines at pleasure fairs) as amended by section 4(3) of the Finance (No. 2) Act 1975 and the Gaming Machine Licence Duty (Exemptions) Order 1976(**d**):

(*a*) in sub-paragraph (2)(*b*), for "20p" (in both places) there shall be substituted "50p", and for "50p" (in both places) there shall be substituted "£1";

(*b*) in sub-paragraph (3)(*a*), and (*b*), for "50p" (wherever occurring) there shall be substituted "£1"; and

(*c*) in sub-paragraph (4), for "20p" there shall be substituted "50p".

4. The Gaming Machine Licence Duty (Exemptions) Order 1976 is revoked.

H. F. Christopherson

Commissioner of Customs and Excise.

16th January 1978
King's Beam House
Mark Lane
London EC3R 7HE.

(**a**) 1972 c. 25. (**b**) 1975 c. 45. (**c**) 1889 c. 63.
(**d**) S.I. 1976/1925.

EXPLANATORY NOTE.

(*This Note is not part of the Order.*)

This Order extends the exemption from gaming machine licence duty in respect of machines provided at pleasure fairs.

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