STATUTORY INSTRUMENTS

1984 No. 1178

CUSTOMS AND EXCISE

The Gaming Machine (Licence Duty) Regulations 1984

Made - - - - -	1*st August* 1984
Laid before the House of Commons	10*th August* 1984
Coming into Operation Regulations 1, 3, 4, 7, 10 *and* 14 - - -	1*st September* 1984
Remainder - - -	1*st October* 1984

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 21A(3) of, and paragraphs 5, 10(4) and 11A of Schedule 4 to, the Betting and Gaming Duties Act 1981(**a**) (hereinafter referred to as "the Act") and of all other powers enabling them in that behalf, hereby make the following Regulations:—

1.— (1) These Regulations may be cited as the Gaming Machine (Licence Duty) Regulations 1984.

(2) Regulations 1, 3, 4, 7, 10 and 14 shall come into operation on the 1st September 1984 and regulations 2, 5, 6, 8, 9, 11, 12, 13 and 15 to 20 shall come into operation on the 1st October 1984.

2. The Gaming Machine (Licence Duty) Regulations 1969(**b**) are hereby revoked.

3.— (1) An application pursuant to paragraph 6 of Schedule 4 to the Act for a gaming machine licence which is either an ordinary licence or a special licence (hereinafter collectively called "a licence" unless the context otherwise requires) shall be in such form as the Commissioners may direct and shall, subject to paragraph (2) of this regulation, be made to them through the Collector of Customs and Excise, Glasgow and Clyde (hereinafter referred to as "the Collector").

(2) An application for a whole-year licence to be granted in accordance with the Table in paragraph 8 of Schedule 3 to the Finance Act 1984(**c**) or for a half-

(**a**) 1981 c. 63; section 21A and Schedule 4, paragraph 11A were inserted by the Finance Act 1984 (c. 43), Schedule 3, paragraphs 3 and 7(9).
(**b**) S.I. 1969/1101.
(**c**) 1984 c. 43.

year ordinary licence or a quarter-year licence to be granted for a period beginning before 1st April 1985 shall be made to the Commissioners through the Collector of Customs and Excise for the area in which the premises in respect of which it is to be granted are situated and, in relation to such licences, references in these Regulations to "the Collector" shall be construed accordingly.

4.— (1) An ordinary licence shall be in the form numbered 1 in the Schedule to these Regulations.

(2) A special licence shall be in the form numbered 2 in the Schedule to these Regulations.

5. A licence shall not be valid unless the appropriate duty of excise has been paid.

6. Every licence shall be deemd to be and to remain the property of the Commissioners.

7. No person shall alter or obliterate any part of a licence after it has been issued (save as is provided by regulation 10(1) of these Regulations) and a licence shall be rendered invalid if it is altered or any part of it obliterated (save as aforesaid).

8.— (1) Every ordinary licence shall (subject to regulations 9 and 19(2) of these Regulations) be displayed at all times in a prominent position in the premises in respect of which it is in force.

(2) Every special licence shall (subject to regulations 9 and 19(2) of these Regulations) be displayed at all times on the gaming machine in respect of which it is in force in a position where it is clearly visible from the front of the gaming machine.

9. The proper officer may at any time require a licence to be removed from the position where it is displayed in order that he may inspect it.

10.— (1) The holder of a special licence shall enter on that licence such details as the Commissioners at any time may by notice require him to so enter.

(2) Failure to enter those details required to be entered on a licence in accordance with paragraph (1) of this regulation shall render the licence invalid until such time as those details are entered on it.

11.— (1) If the successor in title to the interest in the premises of the person to whom an ordinary licence was granted desires to have that licence transferred to him he shall apply in writing to the Collector, such application being accompanied by the written consent of the licence holder to the transfer.

(2) Where the holder of a licence dies any person desiring to have the licence transferred to him shall apply in writing to the Collector and shall furnish such evidence as the proper officer may require as to the status of the applicant in relation to the business of the deceased and, where the licence is an ordinary licence, to his premises.

12.— (1) An application pursuant to paragraph 10 of Schedule 4 to the Act for an amendment of an ordinary licence shall be made in writing to the Commissioners and that application shall be made to them through the Collector.

(2) An amended ordinary licence shall be in the form numbered 1 in the Schedule to these Regulations and shall supersede the licence previously in force in respect of the premises.

13. Any person who provides gaming machines in respect of which special licences are in force shall:—

(a) keep records, in such form as the Commissioners may allow, of—

(i) the location of each such gaming machine being provided by the licence holder,

(ii) its make and model,

(iii) the manufacturer's serial number (if any),

(iv) the serial number of the licence allocated to that gaming machine, and

(v) the commencement and expiry dates of that licence;

(b) when any of the details referred to above are changed, enter those changes in those records no later than the next working day following the day on which the change was effected;

(c) upon demand made by the proper officer, produce the records referred to above for his inspection and permit him to take copies of them.

14. On the first application for a special licence the applicant shall provide the Collector with the full address of the premises at which the records required by regulation 13 of these Regulations are to be kept and thereafter that address and the form in which the records are kept shall not be changed unless the Collector has been given not less than 14 days prior notice of that change.

15.— (1) Where the holder of a licence having at least one month to run wishes to change that licence for another type of licence, and either the original licence or the new licence is a whole-year ordinary licence, he shall, subject to the conditions contained in regulation 16 of these Regulations, be entitled to a credit towards (but not exceeding) the duty due to the Commissioners in respect of the new licence to the extent permitted by paragraphs (2) or (3) of this regulation.

(2) Where the new licence is to apply to no lesser number of gaming machines than that to which the original licence applied, the value of the credit allowed on the new licence shall bear to the duty paid for the original licence a

proportion equal to that which the remaining part of the period for which that licence was granted, calculated in calendar months (excluding any part of a month), bears to the whole of that period.

(3) Where the new licence is to apply to a lesser number of gaming machines than that to which the original licence applied, the value of the credit allowed on the new licence shall bear to the credit which would otherwise have been allowed under paragraph (2) of this regulation a proportion equal to that which the number of gaming machines to which the new licence is to apply bears to the number of gaming machines to which the original licence applied.

16.— (1) Where the holder of a licence changes his licence for another type of licence and obtains credit towards the duty payable on the new licence in pursuance of regulation 15 of these Regulations he shall return to the Collector the original licence within seven days from the commencement date shown on the new licence or notified to him by the Commissioners.

(2) Where the holder of a licence fails to return his licence to the Collector as required by paragraph (1) of this regulation the new licence shall be invalid unless the credit of duty is repaid to the Commissioners within the said seven days.

(3) Credit shall not be allowed in pursuance of regulation 15 of these Regulations on any licence which was changed for an earlier licence on which credit was so allowed.

(4) Where a licence has been changed for another type of licence and credit has been allowed in pursuance of regulation 15 of these Regulations repayment of licence duty on the surrender of the original licence in pursuance of paragraph 11 of Schedule 4 to the Act shall not be allowed.

17.— (1) Where the holder of a licence wishes to change his licence following the making of a direction by a licensing authority under section 32 of the Gaming Act 1968(**a**) the provisions of regulation 15 of these Regulations shall apply subject to paragraph (2) of this regulation and in addition the duty chargeable on the new licence shall be reduced in accordance with paragraph (3) of this regulation.

(2) The requirement contained in regulation 15(1) of these Regulations that either the original licence or the new licence shall be a whole-year ordinary licence shall not apply to licences changed pursuant to this regulation.

(3) For the purposes of this regulation the duty chargeable on the new licence shall be reduced by an amount which bears to the full amount of duty which would otherwise be due on the licence a proportion equal to that which the elapsed part of that licence, calculated in calendar months (excluding any part of a month), bears to the number of months in the period for which that licence is granted.

(4) For the purposes of this regulation the term "elapsed part" in paragraph

(**a**) 1968 c. 65.

(3) of this regulation shall mean the time between the first day of the period for which the licence is granted and the day on which it is expressed to take effect.

18. Where credit towards the duty due on a new licence has been allowed in pursuance of regulation 15 of these Regulations or where a proportionate reduction has been made in pursuance of regulation 17 of these Regulations, and the new licence is surrendered the "appropriate fraction" for the purposes of paragraph 11 of Schedule 4 to the Act shall be applied to the duty which would have been paid on the grant of the licence had no credit been allowed or no proportionate discount given.

19.— (1) Every licence which has been superseded by an amended licence pursuant to paragraph 10 of Schedule 4 of the Act or an exchanged licence pursuant to regulations 15 or 17 of these Regulations shall (without prejudice to the requirement contained in regulation 16(1) of these Regulations) upon the taking effect of the amended licence or exchanged licence, be deemed to have expired.

(2) The holder of a licence which has been superseded by an amended licence pursuant to paragraph 10 of Schedule 4 to the Act or an exchanged licence pursuant to regulations 15 or 17 of these Regulations shall (without prejudice to the requirement contained in regulation 16(1) of these Regulations) remove, or cause to be removed, the original licence from display.

20. In these Regulations any reference to a form prescribed in the Schedule to these Regulations shall include a reference to a form to the like effect which has been approved by the Commissioners.

C. Freedman,
Commissioner of Customs and Excise

1st August 1984

King's Beam House,
Mark Lane,
London, EC3R 7JE.

SCHEDULE

(Regulation 4(1))
Form No. 1

Ordinary Gaming Machine Licence (Great Britain)

This Licence must be displayed in a prominent position on the specified premises

Name of licence holder and address of premises in respect of which licence is granted

1. Serial number 000000

2. Date licence commences expires

3. Number of machines authorised and total duty paid on this licence and all licences superseded by it.

TABLE A RATE		TABLE B RATE		TOTAL DUTY PAID	
Amount payable to play the game ONCE					
More than 2p but not more than 5p	More than 5p	More than 2p but not more than 5p	More than 5p	On this licence	£
				On this licence and all licences superseded by it	

I hereby grant licence under section 21(1)*(a)* of the Betting and Gaming Duties Act 1981 for the provision on the premises specified above of gaming machines of the numbers and description shown above.

Issued by the Gaming Machine Licence Centre, Custom House, Custom House Quay, Greenock PA15 1EQ

WARNING: This licence does not authorise anything that would be unlawful under the Gaming Act 1968 or the Lotteries and Amusements Act 1976.

Form No. 2 *(Regulation 4(2))*

Gaming Machine Licence

From

Number 000000

to the end of

Control office .....
I hereby grant licence under Section 21(1)*(b)* of the Betting and Gaming Duties Act 1981 for the provision on premises having local authority approval under the Gaming Acts of one gaming machine chargeable at the LOWER RATE/HIGHER RATE.

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations revoke the Gaming Machine (Licence Duty) Regulations 1969 and introduce revised provision for the administration of gaming machine licence duty in the light of changes made in the Finance Act 1984.

Like the 1969 Regulations, the new Regulations prescribe the form of licences and make detailed provision on such matters as method of application, the display of licences and their amendment or transfer. In addition the new Regulations take account of the changes in the Finance Act 1984, in particular—

(a) the introduction of special licences relating to individual gaming machines as an alternative to ordinary licences relating to the premises on which gaming machines are situated, and

(b) the "staggering" on a regional basis of the periods of validity of whole-year ordinary licences.

Regulations 15 and 16 relate to a consequence of the introduction of staggered licence periods. In certain cases it will no longer be possible to change from one type of licence to another without overlapping licence periods. Provision is therefore made for credit to be allowed in respect of the unexpired period of one licence which is to be superseded by another.

Regulation 17 extends this provision to cases where licences are exchanged following the making of a direction by a licensing authority under section 32 of the Gaming Act 1968. It also provides for a reduction in the duty payable in such cases on a new licence of restricted duration.

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