

**2008 No. 2693**

**EXCISE**

**INSURANCE PREMIUM TAX**

**LANDFILL TAX**

**CLIMATE CHANGE LEVY**

**AGGREGATES LEVY**

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

<i>Made</i>	- - - -	<i>10th October 2008</i>
<i>Laid before the House of Commons</i>		<i>10th October 2008</i>
<i>Coming into force</i>	- -	<i>1st November 2008</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations<sup>(a)</sup> exercising the powers conferred by Schedule 4 paragraphs 5(1) and 12 to the Betting and Gaming Duties Act 1981<sup>(b)</sup>, sections 54, 74(7) and 74(8) of the Finance Act 1994<sup>(c)</sup>, sections 49, 71(8) and 71(9) of the Finance Act 1996<sup>(d)</sup>, Schedule 6 paragraphs 41(1), 41(2) and 146(7) to the Finance Act 2000<sup>(e)</sup>, and sections 25(1), 25(2) and 45(5) of the Finance Act 2001<sup>(f)</sup>.

Regulation 3 appears to them necessary for the administration of the duty of excise charged on amusement machine licences<sup>(g)</sup>.

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- (a) The Betting and Gaming Duties Act 1981 (c. 63) Schedule 4 paragraph 5(1) and section 33(1) between them define "regulations", for the purposes of amusement machine licence duty, as those made by "the Commissioners" (of Customs and Excise). However section 50(1) of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides for the latter to be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.
- (b) 1981 c. 63; paragraph 5(1) was amended by the Finance Act 1995 (c. 4) Schedule 3 paragraphs 1 and 11(1), and later re-numbered by the Finance Act 1996 (c. 8) section 12(6). Paragraph 12 was amended by the Finance Act 1994 (c. 9) Schedule 3 paragraphs 3(1) and 3(7), and by Finance Act 1995 (c. 4) Schedule 3 paragraphs 1 and 11(1).
- (c) 1994 c. 9; sections 74(2) and 73(1) between them provide for insurance premium tax regulations to be made by "the Commissioners" (of Customs and Excise) (about which see footnote (a) above).
- (d) 1996 c. 8; sections 71(2) and 70(1) between them provide for landfill tax regulations to be made by "the Commissioners" (of Customs and Excise) (about which see footnote (a) above).
- (e) 2000 c. 17; Schedule 6 paragraph 41(1) was amended by the Finance Act 2003 (c. 14) sections 192(1), 192(2) and 216, and Schedule 43 Part 4(2). Schedule 6 paragraph 147 defines "the Commissioners" for climate change levy purposes as those of Customs and Excise (about which see footnote (a) above).
- (f) 2001 c. 9; section 48(1) defines "the Commissioners" for aggregates levy purposes as those of Customs and Excise (about which see footnote (a) above).
- (g) See section 22(1) of and paragraph 5(1) to the Betting and Gaming Duties Act 1981 (c. 63). Section 22(1) was amended by the Finance Act 1993 (c. 34) sections 16(1) and 16(4), and by the Finance Act 1995 (c. 4) Schedule 3 paragraphs 1 and 3(1). See footnote (b) above about amendments to paragraph 5(1).

## **Citation and commencement**

1. These Regulations may be cited as the Amusement Machine Licence Duty, etc (Amendments) Regulations 2008 and come into force on 1st November 2008.

## **Excise: amusement machine licence duty**

2. In regulation 3 of the Amusement Machine Licence Duty Regulations 1995(a) (display of licence), start a new line and continue—

“As of 1st November 2008, this does not apply when the licence is with the Commissioners(b) or in transit to or from them.”.

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(c) – 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(d));
- (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.”.

## **Insurance premium tax, landfill tax, climate change levy, aggregates levy**

4.—(1) Substitute “£10,000 or less” for “less than £10,000” in—

- (a) regulation 13(3) of the Insurance Premium Tax Regulations 1994(e);
- (b) regulation 13(4) of the Landfill Tax Regulations 1996(f);
- (c) regulation 28(4A) of the Climate Change Levy (General) Regulations 2001(g);
- (d) regulation 29(6) of the Aggregates Levy (General) Regulations 2002(h).

(2) Each amendment only has effect for a discovery first made on 1st November 2008 or later.

(See regulations 13(3) (insurance premium tax), 13(4) (landfill tax), 28(2) or 28(3) (climate change levy), and 29(2) or 29(3) (aggregates levy) of the respective Regulations - discovery of error in tax return.)

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- (a) S.I. 1995/2631, to which there are amendments not relevant to these Regulations.
  - (b) Those for Her Majesty’s Revenue & Customs, see footnote (a) on page 1.
  - (c) 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).
  - (d) 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).
  - (e) S.I. 1994/1774, amended by S.I. 2008/1482; there are other amending instruments but none is relevant.
  - (f) S.I. 1996/1527, amended by S.I. 2008/1482; there are other amending instruments but none is relevant.
  - (g) S.I. 2001/838, amended by S.I. 2008/1482; there are other amending instruments but none is relevant.
  - (h) S.I. 2002/ 761, amended by S.I. 2008/1482; there is another amending instrument but it is not relevant.

*Dave Hartnett  
Steve Lamey*

10th October 2008

Two of the Commissioners for Her Majesty's Revenue and Customs

### **EXPLANATORY NOTE**

*(This note is not part of the Regulations)*

#### **Excise: amusement machine licence duty**

Regulation 3 provides<sup>(a)</sup> that multiple amusement machine licences need only be combined in a single document if their expiry dates and holder are the same, the premises to which they relate is the same, each of them authorises only one machine, none of them is a special licence (i.e. one that relates to machines rather than premises) or a seasonal licence (in essence, a licence for only 6 months beginning on 1st April), at least one of them was granted for 12 months, and at least one of them was first granted on 1st November 2008 or later.

Licences must be displayed at all times in a prominent position in the premises to which they relate, but regulation 2 ensures that this does not apply while the licence document is with, or in transit to or from, HM Revenue & Customs (for example, when one of the licences in a common document is being surrendered)<sup>(b)</sup>.

#### **Insurance premium tax, landfill tax, climate change levy, aggregates levy**

The size of a tax return error that a business may correct itself irrespective of its turnover is rounded up to the next, whole £1<sup>(c)</sup> by regulation 4.

A full and final Impact Assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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(a) By inserting a new regulation 5 into S.I. 1995/2631.

(b) Regulation 3 of S.I. 1995/2631, amended accordingly by regulation 2 of this instrument.

(c) To £10,000, see the provisions mentioned in regulation 4(1) of this instrument and the corresponding footnotes on page 2.