

**2011 No. 1753**

**EXCISE**

**The Betting and Gaming Duties Act 1981 (Amendment) Order  
2011**

<i>Made</i>	- - - -	<i>18th July 2011</i>
<i>Laid before the House of Commons</i>		<i>19th July 2011</i>
<i>Coming into force</i>	- -	<i>11th August 2011</i>

The Commissioners for Her Majesty's Revenue and Customs(a) consider it appropriate to and so make the following Order in exercise of the power conferred by section 23(7) of the Betting and Gaming Duties Act 1981(b).

**Citation and commencement**

1. This Order may be cited as the Betting and Gaming Duties Act 1981 (Amendment) Order 2011 and comes into force on 11th August 2011.

**Amendment of section 23(3) of the Betting and Gaming Duties Act 1981**

2. In section 23(3) of the Betting and Gaming Duties Act 1981(c) (categories of gaming machine) in the definition of Category B3 gaming machine, in paragraph (i), for "£1" substitute "£2".

*Dave Hartnett  
Melanie Dawes*

18th July 2011

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

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- (a) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5 of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs. The reference to "the Commissioners" of Customs and Excise in section 33(1) of the Betting and Gaming Duties Act 1981 (c. 63) should be read accordingly.
- (b) 1981 c. 63. Section 23 was substituted by schedule 3, paragraph 1(4) to the Finance Act 1994 (c. 9). Subsection (7) was inserted by section 9(3) of the Finance Act 2007 (c. 11).
- (c) There are amendments to section 23(3) which are not relevant to this Order.

## **EXPLANATORY NOTE**

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

This Order increases the permitted stake value for a Category B3 gaming machine for amusement machine licence duty purposes.

Article 2 amends Category B3 of section 23(3) of the Betting and Gaming Duties Act 1981 by increasing the maximum cost of a single game from £1 to £2.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>.

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