



# Notes

## General

- (a) **Social obligations. Before you provide gaming machines for play, you should always seek advice from the appropriate authorities, for example the Police, the Gambling Commission and your local licensing authority.**
- (b) This application form is for licence(s) for the premises on which the machine is situated. Form L224 (Application for Special Licences) allows you to licence machines rather than premises. Copies of Notice 454 and forms L223 and L224 are available from the Excise Helpline on **0845 010 9000**. You can also download the notice and forms from our website, go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk)

## Section 1

- (c) Bulk User. If you need licences for more than one set of premises at any one time, bulk application and issue facilities are available. You should apply to the Cumbernauld Accounting Team (CAT) for registration.
- (d) Please ensure that the name, address and postcode in both boxes (if applicable) are correct. If this is an invitation to renew an existing licence and any details are incorrect, please amend clearly in red ink.
- (e) You should ensure that the application reaches CAT good time for us to produce your licence(s). Failure to do so could result in your licence(s) having an effective date later than you requested. No renewal invitations will be issued for licences of less than three months duration.

## Section 3

Duration of licence in months	1	2	3	4	5	6	7	8	9	10	11	12
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### Licence Category: A

Gaming machine that does not fall into any other category

Cost per machine	£520	£1015	£1520	£2025	£2540	£3050	£3555	£4060	£4570	£5075	£5580	£5805
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### Licence Category: B1

Cost to play once does not exceed £2 – prize won in any one game does not exceed £4000 (money or non-monetary)

Cost per machine	£265	£505	£760	£1015	£1270	£1520	£1775	£2025	£2285	£2540	£2795	£2905
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### Licence Category: B2

Cost to play once does not exceed £100 – prize won in any one game does not exceed £500 (money or non-monetary)

Cost per machine	£210	£395	£605	£800	£1000	£1195	£1395	£1600	£1800	£1995	£2195	£2285
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### Licence Category: B3

Cost to play once does not exceed £1 – prize won in any one game does not exceed £500 (money or non-monetary)

Cost per machine	£210	£395	£605	£800	£1000	£1195	£1395	£1600	£1800	£1995	£2195	£2285
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### Licence Category: B4

Cost to play once does not exceed £1 – prize won in any one game does not exceed £250 (money or non-monetary)

Cost per machine	£190	£360	£545	£725	£900	£1085	£1265	£1450	£1630	£1810	£1990	£2075
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### Licence Category: C

1. Cost to play once does not exceed £1 – prize won in any one game does not exceed £70 (money or non-monetary)
2. (Very small stake) – cost to play once does not exceed 5p – prize won in any one game exceeds £70
3. (Small prize) – cost to play once does not exceed £1 – prize won in any one game does not exceed £10 (money or non-monetary)

Cost per machine	£85	£150	£225	£300	£375	£450	£520	£600	£675	£750	£820	£860
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- (f) A licence application can be for any number and type of licences, providing they all have the same start date. Should you require more than one start date, please make separate applications.

## Section 4

- (g) Make cheques and postal orders payable to 'HM Revenue & Customs only' followed by your Amusement Machine Licence Duty reference number. Cheques may be dated the day before the start date of the licence. Do not send notes, coins or uncrossed postal orders through the post.
- (h) Payment by instalments (Direct Debit). This facility is available for 12-month licences – there is a small additional charge involved. Application for this method of payment must be made on form L223. For additions only use this form.

You can avoid a financial penalty by applying for a licence before providing a machine for play. You have the right to appeal if we impose such a penalty.