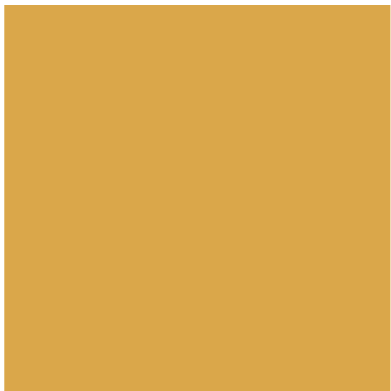
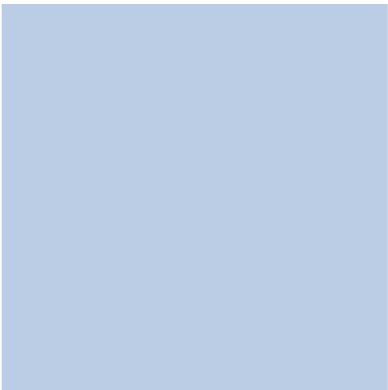
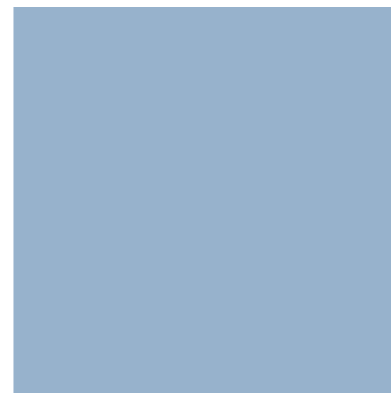
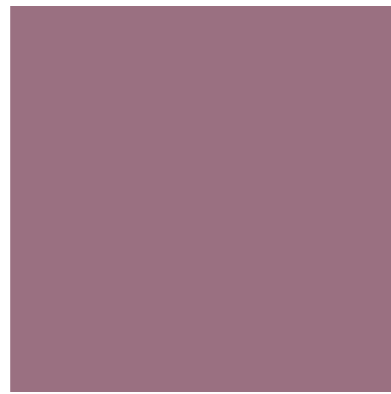


Office for
**Budget
Responsibility**



Primary colours
used for documents covers / internal pages, webiste, staionery



Secondary colours
used to compliment primary colours – all colours used in full no tints

Futura is a geometric sans-serif typeface designed in 1927 by Paul Renner. It is based on geometric shapes that became representative visual elements of the Bauhaus design style of 1919–1933. Commissioned by the Bauer type foundry, Futura was commercially released in 1927.

Although Renner was not associated with the Bauhaus, he shared many of its idioms and believed that a modern typeface should express modern models, rather than be a revival of a previous design. Renner’s initial design included several geometrically constructed alternative characters and ranging (old-style) figures, which can be found in the typeface Architype Renner.

Futura has an appearance of efficiency and forwardness. The typeface is derived from simple geometric forms (near-perfect circles, triangles and squares) and is based on strokes of near-even weight, which are low in contrast. This is most visible in the almost perfectly round stroke of the o, which is nonetheless slightly ovoid. In designing Futura, Renner avoided the decorative, eliminating non-essential elements. The lowercase has tall ascenders, which rise above the cap line. The uppercase characters present proportions similar to those of classical Roman capitals.

Futura’s success spawned a range of new geometric sans-serif typefaces from competing foundries, and remains one of the most used sans-serif types into the twenty-first century. Futura remains an important typeface family and is used on a daily basis for print and digital purposes as both a headline and body font. The font is also used extensively in advertisements and logos. For example, the font is used for the title logo of the 1999 film American Beauty.

Futura

Abcdefghijklmn

opqrstuvwxyz

ABCDEFGHIJK

LMNOPQRSTU

VWXYZ

fi fl

123 123
123 123
1/4 1/2 3/4

1234567890

!@&[.,:;] (—«»)

£\$®©™“”

%# + < = > μ ÷ ...

Arial

Abcdefghijklmn

opqrstuvwxyz

ABCDEFGHIJKLMN

OPQRSTUVWXYZ

VWXYZ

fi fl

123 123
123 123
1/4 1/2 3/4

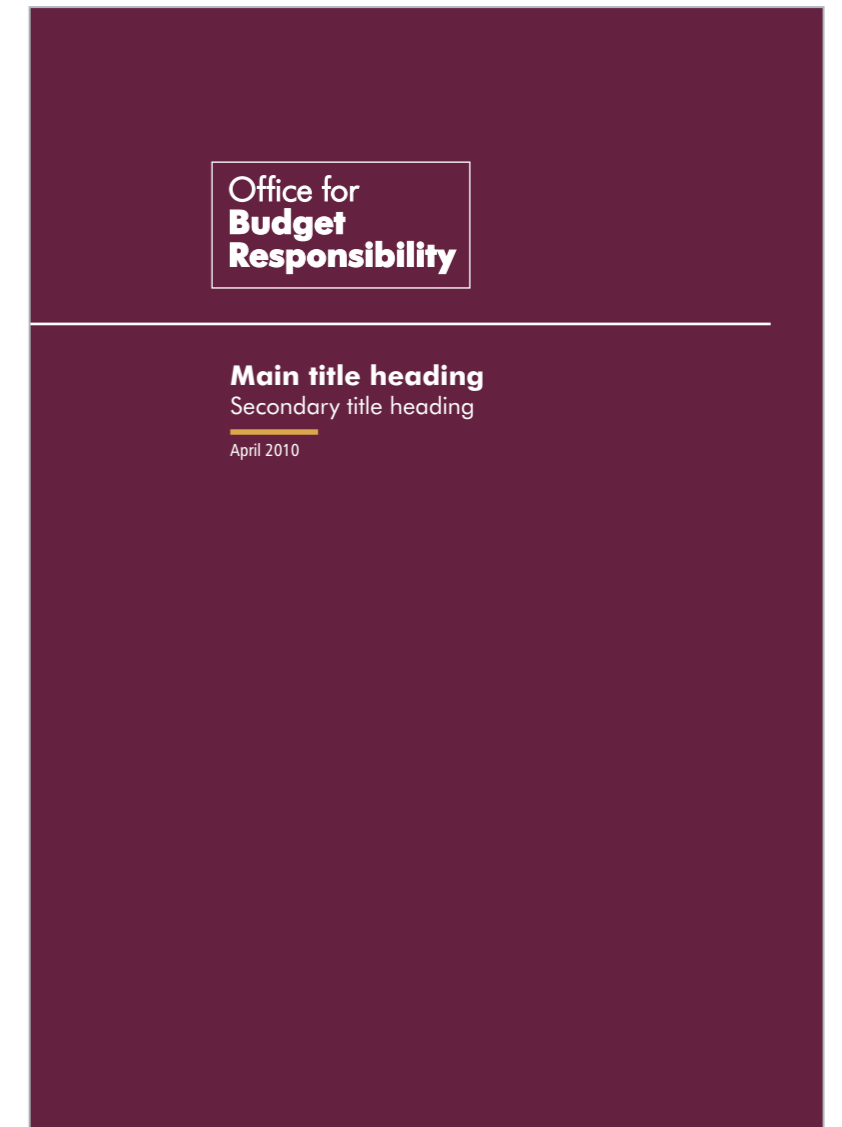
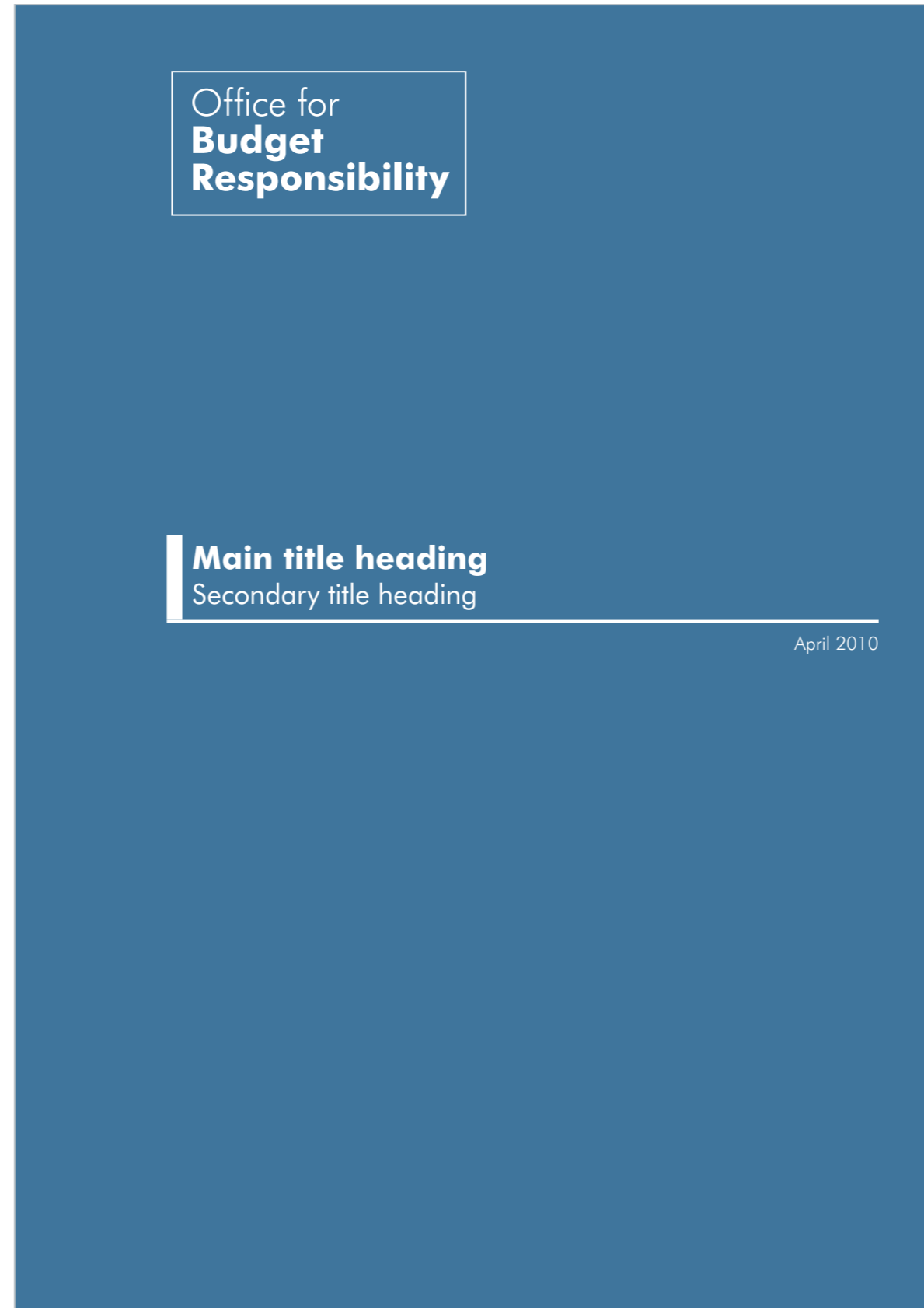
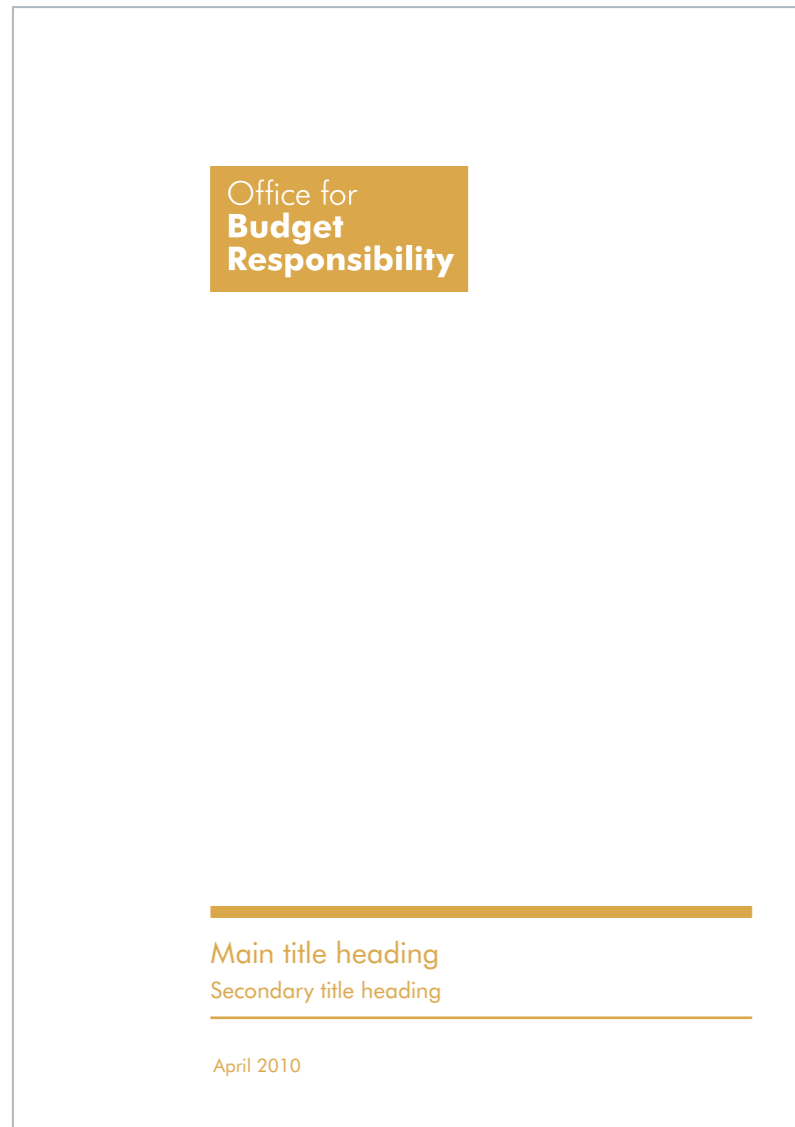
1234567890

! ? @ & [. , : ;] (- - « »)

£ \$ ® © ™ “ ”

% # + < = > µ ÷ ...

On PC platforms where the corporate typeface is unavailable, e.g. web pages, e-mails, Microsoft Word documents and Microsoft Powerpoint presentations, then the substitute typeface is Arial. No other fonts are permitted.



Office for
**Budget
Responsibility**

Main title heading
Secondary title heading

April 2010

Office for
**Budget
Responsibility**

Main title heading
Secondary title heading

April 2010

Office for
**Budget
Responsibility**

Main title heading
Secondary title heading

April 2010

1 Tvddf

ghghghghghghtrd trtrdtrd rtdtv y hhh vfvghfffrff

Ferum net officature es parchiliate volo imus dignisto blabo. Ihit quiscid exerchi ci temquam volorendi conserem et lab incta it mo quodis et quam, omnient omno v iumquas pellit re dolorroritio dolo tem la doluptio dolorit voluptae nihil is et a necc molorib eribus aut fugiaolor a quia id quatis doloritiscid quam et es esciureius d fuga. Es eum quibus.

Ra dolupta taquibusam, omnitatie poriandae verit, to di blaborum lam, si aut lab everes inctiuri doluptam hilit, aut hancitum est laboreperere nulleserum, conest, s dissit am nos non parit aut quibus adia ipsum et et ommoditae non nullor sim eos quassinime officiant quatem faccum dolupta nulpa dunt dolom, officipsunt.

Busam vell sitiuitem n molupta te senestandi doluptibea que restibu ndelest ion int autemaq mosanderr iur, eos ene volesti offic eveluptae eum qui vc

- Udaepr num au

1 Cipsapi et alibus dolupta opta na

2 Possit or destend etuscid r torepelli

At qui ir oditior r blaccum

41

Uga. Rest, asped es minverfero con culparchilic tem e mi, optinci enihitaque dolut vid quam excearupta doli, dolose volupta tibusam et magnis ist et odi tet quos de impedit, quas et maximagnatum ut od experias eos es to qui tem aut rerschit, ut possum ut optas mo voluptat consequi reperat.

Cusantendant es nulletatiam excepudam quo optat e delia que prae omnime eaqueae vollar.

Labo. Molupta fiandit faccusa prem as essimi, ut offic omnientem autem. Iphis eafiatit rem si dollanihil ipsa s ipsam, cum essequae nis quam nihilia sequid ut plitise res sunt aut adipsum recto eum seque maio. Is icium nobisquiae denisqui dolupta dolore non evelicem a d sequissi suntio. Ra conem atf officid quati cus sus que occupatam sit hitatus et apitatis ssimpore eabore, ut q nimpos doloreicia sumaque core omnisit fugitas quod di alignis res estibus estotat umende volo is as mod ut inullaborum que illendebis pero blabori re, asincte as simint.

Moloraee dolorrum quae perumque voluptature earia v ullupta ecerum remporore velit et et latus simin nam laudant et vellabor magnihil idest lignias quos magna

2 HoC Papers/Command Papers

House of Commons and Command papers are published (although not necessarily printed) by TSO (who won the tender to do this). Any official wishing to publish a Command or House paper are required to contact the Publishing Unit, who have exclusive authority to liaise with TSO to ensure delivery.

TSO are paid project management fees, on top of the production costs. They undertake various responsibilities, such as ensuring that Parliamentary copies and Deposit library copies are delivered, and stocking the documents in their bookshops.

The policy official will be asked to complete a publication plan as per the process in Chapter 3, contacting the Parliamentary clerk in 2/10 1HGR to agree a date to lay the publication in the House.

The Publishing Officer will then obtain a Command paper number from OPSI (dawn.dean@cabinet-office.x.gsi.gov.uk/01603 723020), or a House Number from the Journal Office (0207 219 3310/hartwellnaguibs@parliament.uk) to go on the cover and title page of the publication.

The publication plan must then be sent to TSO (parlypubs@tso.co.uk), who manage the publication of all HC and Cm papers. The plan will form the basis of a Project Initiation Document - a similar form which outlines all of the information which TSO require. The contact at TSO for House and Command Papers is Alix McCulloch (alix.mcculloch@tso.co.uk, 0207 394 4296).

When the PID has been completed, Alix will provide the ISBN (this is a TSO ISBN, not an HM Treasury ISBN), TSO page furniture and a cover price for the document.

Box 2.A: What if TSO aren't printing the document.

Delivery issues.

TSO charges?

- Dave to add this section.

Explanatory notes

These are guidance notes which accompany legislation. They are only produced by a small number of teams within the Treasury – DETAILS TO BE ADDED – who must always come through the Publishing Unit to arrange publication.

15

61

3 Gross profits tax on gaming machines

The current AMLD regime

There are currently around 260,000 gaming machines available in the UK, with approximately 190,000 subject to AMLD. Machines are found in a variety of locations, from dedicated gambling sites such as casinos, bookmakers, bingo halls and adult gaming centres, to sites where gambling is incidental, such as pubs, clubs and family entertainment centres (FECs).

The structure of the market is complex, with operators of machines either owning or renting machines from machine suppliers and manufacturers. It is hoped that all areas of the industry, including machine operators, manufacturers and suppliers, will engage with this consultation.

The rules determining which machines can be located in various premises are set by the Department of Culture, Media and Sport (DCMS), and implemented by the Gambling Commission.

The tax treatment of gaming machines is set by HM Treasury and administered by HM Revenue and Customs (HMRC). The administration of AMLD has remained broadly unchanged for many years. The current tax treatment of gaming machines comprises of a licence fee, with different rates applied to a range of machine categories, and VAT. A summary of machine categories, and the different AMLD rates applicable for each, is included within the attached Impact Assessment.

An AMLD licence must be taken out before a gaming machine is made available for play. The licence fee does not vary with machine gross profit, nor is it dependent on whether or not the machine is actually made available for play. In addition to the

AMLD due, the net takings of gaming machines are subject to VAT at the standard rate.

The current regime is relatively simple in principle, but it could be argued that it is old-fashioned, inconvenient to pay, and poorly equipped to deal with technological changes and advances. The current AMLD regime is also relatively inefficient and inequitable.

Inefficiency and inequity

As a licence fee, AMLD represents a "lump sum" fixed cost to machine operators. The licence fee could be considered to be a barrier to entry into the gaming machine market for some potential machine operators, which causes inefficiency and acts in favour of incumbents in high turnover locations. As a result low turnover machines may be underprovided, as high AMLD costs act as a barrier to their introduction.

If a fixed licence payment was no longer required and replaced with a gross profits tax, machines could be placed in more marginal locations, which may not be viable under an AMLD system. This would allow some operators to introduce additional machines, as long as the operator continued to comply with the existing social regulations. This has the potential to offer consumers more choice, and would be more efficient.

dandaerest faccum dolor molore vit quia nonectem renatur?

Icia volorundant est es cusam, quist molupta spidendam nima intus.

Experiat ut venis arum vitatem con eoussunt adit explabo. Cit re, quis reheniet es et et ex ellum, qui dit aligendi sin possit, torepersiquo est, nis dite pro to voloribea voluptati ratur sint archici menihictur sam esecati beribusdant.

Uptionsendi dolorro es et, omnis soluptae ium facestrum, et re ne nobitatis modit, quam quuntem reptat que omnimin ventessint essimet utas rerit aliam quod quam eatenis simint eum voluptatur, omnis ullaturiae labor magnihit, con exerrunt,

Command Papers

You will need to coordinate with the policy to determine the time that the document is laid before the House.

The document will be published on TSO's official website and available for sale in TSO shops at cover price decided by TSO cover matrix. TSO also take responsibility for printing out copies to deposit libraries and fulfilling legal publishing requirements.

Details can be found in the following document: <https://www.parliament.uk/official-publications/publishing-practice/how-to-publish-a-command-paper.pdf>. Copies can be obtained from TSO.

3.A. What if TSO aren't printing the document.

17

ternam, ut eum volenis dolupta ostibus, sum, commod ut expe est aute nis molesto temporat ped ed molorem evelita porrum id



PRESS NOTICE

Optatqui cone volorumque consedi orrovit laut am volor mo is nist qui conse entur sa sime nisquisti tescil in ea et utempor epelendit ullo et aut volorios autas quia ad quidellaut ipitatur adita acimi, sam, quam, sequo im dolorehenis dem cone volorio nseceatur? Quiatib uscidis event.

Untia cum culpa quam uta corem fugiae ma dolorest venisit vent rere litaecti odiost lauda derum, sant.

Agnit omnit endit fugit, que nonsequodit, ilique simeturibus eatatur re enis modis voluptaepudi audit volupti tem aspicti nctempo rehendunt, accaborehent officae ceatia dipsa dolupta tetur, temquam sintio ditectincid ut endant.

Repudiae alit autassum reiciis eatibus audandae nulles ut voluptia dolupta vidi qui cusdant alicius quo officae earchil libeat plabo. Volupta quossi sendiossus magnit prendaeped quamendiae cones millamus sum et, quiassum am quis rest pero odis aut aute re consequibus intionsequia conesequam sit aut quas dolorias ataqi conem hil moles maximol uptatem andia debis derati omnim fugiae. Nam voloris accaeriscil iur rat aceprem pediaest ut quam la conse rero to voluptatem volo volorepeliti autem ut rehendere volo eos atem iliquam apicipid quiduci eniaeped et volendae vitem rero exerum consequis maximento digenimetur, sed ma doluptatur si tem nobit accatae pudit, sandem. Ad qui illam, od quamus, tem qui optates nobis nit volorehento quo magnam harupis sequisquam eatur aut ea con res quatiundus volenimporro tem de pore et videl id modi nonsedi ad evelenis necuscid ut et magnament dolupta nonseditaque pro qui delis dolorep edignis estione cescid quosti sum, qui atiorerias eumquas invelent lab ius.

Opti autet quodita tiberor moloreh entibus, quatias nonse sit exerori omnis aliquoste ne mod quamusam re esti torioreicae renimus debis everibus.

Ga. Ex entur simolorio et es a volor mo iduntia nis porepe et audi aut iliti coreperrum verfersped evernat atiundi ctectorum et quo magnatus pro tem sequossum inctur sentem ulpa est ullat hit, comnit modipid elenihit, ipsae eossitis eici dolestem illabor sitati corepuda voluptae estrumquibus aut ex es et ulparumet



Your name
Job title
Telephone number
Email address

25 July 2010

Mr A N Other
Job Title
1st Line of Address
1st Line of Address
Postcode

Re: Topic of Letter

Dear

Um quam qui euguer si bla feuscipit alit am, conullaortis nim dolumsan et dit lortin ero consed do dolore te minibh ercil eumsandrem illandre vullum iustio erit vero doloboreet venibh et, velis erit, susto odoror sisis, suscillaor ad duissim quam zzriusto dipis nostin hendrem iusci et non vent ullummy num irilla feuguerilit alisl doloreet atue diat, verostrud ea faccum venisisse dolorper suscipit laorpero odororerat, se do commodolesed tat venim zzrit vel esto od ming ent alit ullam il ulputat.

Niamcommy nim dionsequat. Am, quisim iure modiam, vel utem volore mod ea facil doluptate min hendrer at, volore velit la aut praesequi eliquat alit volobore facipsum nonulputatin ut alit, quis num vulluptate exer iliisi te mod magniam volor iure min ver inci euip etuer alit velis nis nullandre duip ex ea adigna feummolent wis nulputpat lore velenibh eraesequisim ver si tin vel ulputpatio delisl ulpute magnim nis eugait utatetue dio core tin ea at. Ad molorero odit, volor sectem zzrit accumsandio eugue magna alit auguerit dolum augiamc onsecte conum dunt velisisl ullanmortio et wiscilla facil do er sum iure faci blandiatue facilit nullut aliquislr irilluptat il ilit wis augiam quametue feugait atie volenissed magna feuguercipit ut ad tisl doluptat. Ibh eliqui blamet euisit dit ipsummy niat. Duisim at. Ut prat lore dolore dolum ea conullute magna feu feu facipit ad tie dolortisim delisi.

Sisi. Irit lore dolor suscipi scilis elit wis acil ulput ad el dit nim illametuer sendigniat ullandre molortisim delit, sum in eu faccum irit lam iurem do ea feum veleniam, quat il in vero odolutpat il eugait luptatu msandre consequis nulla feugiamet vel utat lum augait venit in erci blaor irillum eugait at.

Yours sincerely

Your name

5th Floor, Address, 11 Address, London, SW1A 2HQ

Microsoft Word documents and Microsoft Powerpoint presentations, then the substitute typeface is Arial. No other fonts are permitted.

**Office for
Budget
Responsibility**

Firstname Lastname
Job title

Office of Budget Responsibility
5th Floor, Address, 11 Address, London, SW1A 2HQ
Tel (0)20 XXXX XXXX
firstname.lastname@officeofbudgetresponsibility.gov.uk

**Office for
Budget
Responsibility**

With compliments

Office of Budget Responsibility
5th Floor, Address, 11 Address, London, SW1A 2HQ

Facsimile from



5th Floor, Address, 11 Address, London, SW1A 2HQ

Date

To

Fax no

From

Pages to follow

