
*Changes to legislation: There are currently no known outstanding effects
for the Finance Act 2012, Paragraph 13. (See end of Document for details)*

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Excluded dual-use machines

- 13 (1) A machine is an “excluded dual-use machine” if—
- (a) it is capable of being used both for playing machine games and for some other purpose that is not related to playing machine games, and
 - (b) condition A or B is met.
- (2) Condition A is that the machine is not designed, adapted or presented in such a way as to—
- (a) facilitate its use for playing dutiable machine games, or
 - (b) draw attention to the possibility of its use for playing such games.
- (3) Condition B is that the machine is so designed, adapted or presented but the person mentioned in paragraph 11(1) does not know, and could not reasonably be expected to know, that it is.
- (4) References to a machine being “adapted” include a machine to which anything has been done, including the installation of computer software on it.
- (5) The Commissioners may by order specify criteria to be taken into account in deciding whether a machine falls within the definition in sub-paragraph (1).
- (6) The Treasury may by order amend this paragraph.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 13.