

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Consequential amendments

48 In section 10 of FA 1997 (gaming duty), for subsection (3AA) substitute—

- “(3AA) This section does not apply to the playing of a game in respect of which—
- (a) bingo duty or lottery duty is chargeable, or would be chargeable but for an express exception, or
 - (b) machine games duty is chargeable.”