

# SCHEDULES

## SCHEDULE 24

### MACHINE GAMES DUTY

#### PART 1

##### IMPOSITION OF DUTY

###### *Types of machine*

- 5 (1) Machines are divided into two types for the purposes of machine games duty.
- (2) A machine is a “type 2 machine” if it can be demonstrated that—
- (a) the highest charge payable for playing a dutiable machine game on the machine does not exceed 10p, and
  - (b) the maximum amount of cash that can be won from playing a dutiable machine game on the machine does not exceed £8.
- (3) Any other machine is a “type 1 machine”.
- (4) The Treasury may by order substitute for a sum for the time being specified in subparagraph (2)(a) or (b) such higher sum as may be specified in the order.