

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Interpretation

- 51 (1) This Part of this Schedule is to be read in accordance with this paragraph.
- (2) A person “plays” a game if the person participates in the game—
- (a) whether or not there are other participants in the game, and
 - (b) whether or not a computer generates images or data taken to represent the actions of other participants in the game.
- (3) A reference to the charge (or the lowest or highest charge) payable for playing a machine game—
- (a) is a reference to the charge (or the lowest or highest charge) payable for a single go at playing the game, and
 - (b) includes any charge that entitles the person paying it to play a machine game or to play it at a reduced rate (even if the charge is ostensibly a charge for something else).
- (4) A reference to “paying” a charge is to be read, in the case of a charge in money’s worth, as a reference to the provision of the thing, or performance of the service, in money’s worth.
- (5) A reference to a prize (or the maximum amount of cash) that can be won from playing a machine game is a reference to a prize (or the maximum amount of cash) that can be won from a single go at playing the game.
- (6) A reference to “paying out” a prize is to be read, in the case of a prize in money’s worth, as a reference to the provision of the thing, or performance of the service, in money’s worth.
- (7) A reference to the premises where a machine is located or made available includes, in the case of a portable machine, the premises where the machine is issued to those wanting to play dutiable machines games on it.