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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 59. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 24

#### MACHINE GAMES DUTY

#### PART 2

##### REMOVAL OF AMUSEMENT MACHINE LICENCE DUTY

###### *Transitional provision and savings*

- 59 (1) If a licence granted under section 21 of BGDA 1981 is to expire on or after the go-live date, the holder of the licence is entitled to repayment of an amount of duty.
- (2) That amount is the difference between—
- (a) the amount of duty actually paid on the licence before the go-live date in accordance with section 23 of that Act, and
  - (b) the amount (if less) determined in accordance with sub-paragraph (3).
- (3) The amount is to be determined as follows—
- Step 1* Calculate the amount of duty that would have been paid if the period for which the licence was granted had been the number of complete months beginning with the date on which the licence was granted and ending immediately before the go-live date. The day immediately following the end of that period of complete months is referred to as “day X”.
- Step 2* Add to the amount calculated under Step 1 an amount representing the duty payable for the period of days beginning with day X and ending with the day before the go-live date. The duty payable for each such day in that period is to be calculated as 1/365th of the amount of duty payable for a licence of 12 months for a machine of the relevant category.
- (4) If—
- (a) duty is being paid on the licence in accordance with arrangements made under paragraph 7A of Schedule 4 to BGDA 1981 (payment of duty by instalments), and
  - (b) the amount of duty actually paid on the licence before the go-live date in accordance with section 23 of that Act is less than the amount determined in accordance with sub-paragraph (3),
- the difference between those amounts is to be treated under that Act as unpaid duty.
- (5) If a person entitled to a repayment of more than £10 under this paragraph has not received the repayment within the period of 90 days beginning with the go-live date—
- (a) the person may give notice to HMRC of that fact,

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- (b) the Commissioners must pay interest to the person on the amount of the repayment for the period from the end of that 90-day period until the day on which the repayment is made, and
- (c) any such interest accrues at the rate under section 197 of FA 1996 (rates of interest) that is applicable for Parts 2 and 3 of Schedule 3 to FA 2001 (excise duty payment by Commissioners in case of error or delay).

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