
Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Cross Heading: Consequential amendments. (See end of Document for details)

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

[^{F1}Consequential amendments

Annotations:

Amendments (Textual)

- F1** Sch. 24 para. 5 and cross-heading substituted (with effect in accordance with s. 124(6) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 124\(2\)](#)

- 41 (1) Section 1(1) of CEMA 1979 (interpretation) is amended as follows.
- (2) In the definition of “the revenue trade provisions of the customs and excise Acts”, at the end insert—
- “**(f)** the provisions of Part 1 of Schedule 24 to the Finance Act 2012;”.
- (3) In the definition of “revenue trader”, in paragraph (a)—
- (a) omit “or” at the end of sub-paragraph (ic),
- (b) after that sub-paragraph insert—
- “**(id)** being responsible for premises where relevant machines are located (within the meaning of Part 1 of Schedule 24 to the Finance Act 2012); or”, and
- (c) in sub-paragraph (ii), for “or (ic)” substitute “, (ic) or (id)”.
- 42 (1) For section 118BC of that Act (inspection powers: gaming duty) substitute—

118BC “Inspection powers: gaming duty and machine games duty

- (1) Subsection (2) applies to premises if an officer has reasonable cause to believe that—
- (a) section 10 gaming is taking place, has taken place or is about to take place on the premises, or
- (b) machines are located on the premises in respect of which a person is, has been or is about to become liable for machine games duty.
- (2) The officer may at any reasonable time enter and inspect the premises and inspect—

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- (a) accounts, records and other documents in the custody or control of any relevant person, and
 - (b) any relevant equipment.
- (3) Subsection (1) does not permit an officer to enter or inspect a particular part of premises if—
- (a) the officer has no reasonable cause to believe that paragraph (a) or, as the case may be, (b) of that subsection is satisfied with respect to that particular part, and
 - (b) the part is used solely as a dwelling.
- (4) An officer may at any reasonable time (whether or not as part of an inspection under subsection (2)) require a relevant person or anyone acting on such a person's behalf—
- (a) to open relevant equipment, and
 - (b) to carry out any other operation that may be necessary to enable the officer to ascertain whether any gaming duty or machine games duty is payable in respect of it and, if so, how much.
- (5) A “relevant person” is—
- (a) in relation to gaming duty, a person who is engaging, or whom the officer reasonably suspects of engaging, in section 10 gaming or in any activity by reason of which the person is or may become liable to gaming duty, and
 - (b) in relation to machine games duty, a person who is, has been or is about to become liable to machine games duty or whom the officer reasonably suspects of being, having been or being about to become so liable.
- (6) “Relevant equipment” is—
- (a) in relation to gaming duty, equipment that is being, or the officer reasonably suspects of having been or of being intended to be, used on the premises for or in connection with section 10 gaming, and
 - (b) in relation to machine games duty, any equipment that is, or the officer reasonably suspects of being, a machine in respect of which a person is, has been or may become liable to machine games duty and any other equipment used in connection with such a machine.
- (7) In this section—
- (a) “section 10 gaming” means gaming to which section 10 of the Finance Act 1997 applies, and
 - (b) a reference to premises where a machine is located is to be read in accordance with Part 1 of Schedule 24 to the Finance Act 2012.”
- (2) In section 118G of that Act (offences under Part 9A), in subsection (1), for “or section 118B” substitute “, 118B or 118BC(4)”.
- 43 In section 2 of BGDA 1981 (bookmakers: general bets), in subsection (2), omit paragraph (d).
- 44 (1) Section 26H of BGDA 1981 (exemptions from remote gaming duty) is amended as follows.
- (2) After subsection (2A) insert—

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“(2B) Subsection (2) does not apply in cases where the other gambling tax is machine games duty.”

(3) In subsection (3), before paragraph (b) insert—

“(aa) machine games duty.”

45 In Schedule A1 to BGDA 1981 (betting duties: double taxation relief), in paragraph 7, after paragraph (c) insert—

“(ca) machine games duty.”

46 In Schedule 4B to BGDA 1981 (remote gaming duty: double taxation relief), in paragraph 7, after paragraph (c) insert—

“(ca) machine games duty.”

47 In section 12 of FA 1994 (assessment to excise duty), in subsection (2)(c), after “1997” insert “ or Part 1 of Schedule 24 to the Finance Act 2012 ”.

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.”

49 In section 7 of the Borders, Citizenship and Immigration Act 2009 (Customs revenue functions of the director), in subsection (2)(e)—

(a) omit “and” at the end of sub-paragraph (vi), and

(b) at the end of sub-paragraph (vii) insert

(viii) machine games duty;”.]

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