
STATUTORY INSTRUMENTS

2012 No. 2500

EXCISE

The Machine Games Duty Regulations 2012

<i>Made</i>	- - - -	<i>1st October 2012</i>
<i>Laid before the House of Commons</i>	- - - -	<i>3rd October 2012</i>
<i>Coming into force</i>		
<i>for the purposes of Parts 1, 2, 4, 5 and Schedule 1</i>		<i>1st November 2012</i>
<i>for the purposes of Part 3 and Schedule 2</i>		<i>1st February 2013</i>

The Commissioners for Her Majesty's Revenue and Customs, make the following Regulations in exercise of the powers conferred by paragraphs 18, 19, 24 and 39 of Schedule 24 to the Finance Act 2012(1).

PART 1

PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Machine Games Duty Regulations 2012 and come into force in accordance with regulation 2.

2.—(1) Parts 1, 2, 4, 5 and Schedule 1 come into force on 1st November 2012.

(2) Part 3 and Schedule 2 come into force on 1st February 2013.

Interpretation

3.—(1) In these Regulations—

“business day” means any day except—

(a) a Saturday, a Sunday, Good Friday or Christmas Day;

- (b) a bank holiday under section 1 of and Schedule 1 to the Banking and Financial Dealings Act 1971(2);
- (c) a day appointed by Royal proclamation as a public fast or thanksgiving day; or
- (d) a day declared by an order (under section 2(1) of the Banking and Financial Dealings Act 1971(3)) to be a non-business day;

“MGD” means machine games duty;

“MGD return” means a return which is required to be made in accordance with regulation 12;

“Part” or “regulation” refers to the appropriate Part or regulation in these Regulations;

“prescribed” means prescribed by the Commissioners in a published notice, as revised or replaced from time to time;

“registrable person” includes any personal representative, trustee in bankruptcy, receiver or liquidator, who is acting in a representative capacity for the registrable person;

“registration number” means the identifying number allocated to the RP and notified to the RP by the Commissioners for the purposes of MGD;

“relevant information” means information (including information contained in an application or MGD return) which is required or authorised by virtue of these Regulations to be delivered to the Commissioners;

“representative member”, for the purposes of Part 5, means the representative member for a group;

“RP” means a registered person and includes any personal representative, trustee in bankruptcy, receiver or liquidator, who is acting in a representative capacity for the RP;

“the Schedule” (unless otherwise stated in these Regulations) means Schedule 24 to the Finance Act 2012;

“specified”, unless the context otherwise requires, means specified under these Regulations.

Delivery of information

4.—(1) Relevant information must be provided—

- (a) in a written form as prescribed; or
- (b) in accordance with paragraphs (2) and (3).

(2) The Commissioners may prescribe that relevant information may be delivered electronically, in a form prescribed (an “electronic communication”).

(3) Where provision is made for an electronic communication, the Commissioners may prescribe the method of delivery of that communication (a “prescribed electronic method”).

(4) Unless otherwise specified, any change to relevant information must be communicated to the Commissioners within fourteen days in the manner prescribed.

(5) The Commissioners may treat relevant information as not having been provided unless it is provided in accordance with this regulation.

(6) Any notification to be given by the Commissioners under these Regulations may, unless otherwise specified, be given by post to the last or usual residence or place of business of—

- (a) an RP;
- (b) a United Kingdom representative; or

(2) 1971 c. 80; Schedule 1 was amended by section 1 of the St Andrew’s Day Bank Holiday (Scotland) Act 2007 (2007 asp 2).
 (3) Section 2(1) was amended by section 136 of the Finance Act 1981 (c. 35), paragraph 8(2) of Schedule 18 to the Building Societies Act 1986 (c. 53), section 69 of the Finance Act 1987 (c. 16) and Schedule 2 to S.I. 2001/1149.

- (c) a registrable person.

Agency

5.—(1) For the purposes of MGD, a reference to an RP or a registrable person includes a reference to an agent (other than a United Kingdom representative)—

- (a) appointed by that person; and
 - (b) notified to, accepted, and confirmed as such, by the Commissioners.
- (2) Nothing in this regulation or Part 3—
- (a) affects the liability of any person in respect of MGD; or
 - (b) makes an agent liable to account for or pay MGD.

PART 2

REGISTRATION

Application for registration

6.—(1) An application for registration must be made in the form prescribed.

(2) The Commissioners may require the applicant to provide the information (or any part of the information) listed in Schedule 1 in the application.

(3) The Commissioners may require the applicant to make a declaration that the information provided in the application is true and complete.

(4) If there is any change or inaccuracy in the information—

- (a) contained in an application under this Part; or
- (b) subsequently notified to the Commissioners in accordance with this Part,

the applicant must then (on becoming aware of it) notify the Commissioners in the manner prescribed.

(5) The Commissioners may modify or dispense with any particular requirement under this regulation where it appears to them to be reasonable to do so in an individual case.

Registration

7.—(1) If the Commissioners are satisfied that an application for registration has been made in accordance with regulation 6 by—

- (a) a registrable person; or
- (b) a person who reasonably expects to become a registrable person within three months following the date of the application,

the Commissioners must add that person's name to the MGD register on the date of registration and notify the date and the registration number to the person (the "registration confirmation").

(2) If the person applied for registration by a prescribed electronic method, the Commissioners may provide the registration confirmation electronically.

(3) Subject to paragraph (4), the Commissioners are not required to register a registrable person earlier than the fourteenth day after the day on which they receive the application.

(4) If the registrable person is not usually resident or established in a member State (or part of a member State), the Commissioners are not required to register that person earlier than the thirty-first day after the day on which they receive the application.

(5) This regulation is subject to regulation 11 and any directions given pursuant to paragraph 40 of the Schedule (transitional provision).

De-registration

8.—(1) If the Commissioners are satisfied that an RP no longer needs to be registered, the Commissioners may remove the RP’s name from the MGD register.

(2) If the Commissioners—

(a) receive a notice from the RP stating that the RP will cease to be a registrable person at a specified time within three months of the date of the notice; and

(b) are satisfied that the RP will no longer need to be registered at the specified time,

the Commissioners must remove the RP’s name from the MGD register not more than fourteen days after the specified time.

(3) The notice referred to in paragraph (2) must be given by the RP in the manner prescribed.

(4) If the RP’s name is removed from the MGD register, the RP must be notified by the Commissioners in writing within seven business days.

(5) If the RP’s name is removed from the MGD register for any reason not intended by the Commissioners, the Commissioners must notify the RP and may re-register the RP with the same registration number with effect from the time of the removal.

Inaccuracy

9.—(1) If the MGD register or relevant information appears to the Commissioners to be inaccurate, they may—

(a) update the MGD register; or

(b) notify the RP and require the RP to submit within thirty days of the date of the notification—

(i) relevant information; or

(ii) a new application for registration,

as the Commissioners may require.

(2) If the RP submits a new application for registration, the Commissioners may—

(a) register the RP pursuant to that application; and

(b) cancel the RP’s existing registration from the time that the new registration takes effect.

(3) If changes are made to the register as a result of this regulation, the Commissioners must send a notification of those changes to the RP within seven business days.

Compulsory Registration

10.—(1) For the purposes of this regulation “R” means a person whom the Commissioners believe to be a registrable person for MGD, but who is not registered.

(2) If the Commissioners issue a registration notice (“RN”) to R in accordance with paragraph 23(2) of the Schedule, it must contain the following information—

(a) R’s name;

(b) the date of issue;

- (c) the address of each premises to which the notice relates;
- (d) the reason why R is believed to be a registrable person in respect of each premises;
- (e) the date by which R is required to respond to the RN;
- (f) details of any information that R is required to provide from the list in Schedule 1 (and the form it should take);
- (g) the consequences of failing to respond to the RN (including failing to provide all of the information required by the RN);
- (h) the address to which the response (or any correspondence pertaining to the response) must be sent.

(3) Nothing in this Part precludes the Commissioners from issuing more than one RN to R at any given time in respect of different premises.

- (4) If the Commissioners issue an RN to R for more than one premises—
 - (a) in the belief that R is registrable in respect of all of the premises listed in the RN; and
 - (b) R satisfies the Commissioners that R is not registrable in respect of one or more of the premises,

the RN will remain valid in respect of the premises for which R is registrable under paragraph 23 of the Schedule.

- (5) If R appeals against the RN under paragraph 23 of the Schedule and—
 - (a) the notice relates to more than one premises;
 - (b) the appeal does not relate to all of the premises specified in the RN; and
 - (c) thirty days have elapsed from the date of the RN,

the Commissioners may register R in respect of the premises which are not the subject of an appeal.

(6) If R is registered in respect of any premises under paragraph 23 of the Schedule, the Commissioners must send to R a copy of the entry in the register within seven business days.

(7) If further information about R becomes available to the Commissioners after they have registered R, the Commissioners may update the register with that information (and, if they do so, must send to R a copy of the updated entry within seven business days).

(8) If R is a registrable person at the date of the RN, but ceases to be a registrable person after the date of the RN, the Commissioners may—

- (a) register R from the date of the RN; and
- (b) de-register R from the date at which R ceases to be a registrable person,

and must notify R accordingly.

(9) Any information or notification required to be sent by the Commissioners to R under this regulation must be sent to R's last known residence or place of business by registered post or the recorded delivery service.

Security and United Kingdom representatives

11.—(1) If the Commissioners have reason to believe that a person who is liable for the payment of MGD may not discharge that liability as it falls due from time to time, the Commissioners may make registration or continued registration conditional on that person—

- (a) providing such security for the payment of MGD as appears to the Commissioners to be appropriate; or
- (b) in the case of a foreign person, appointing a United Kingdom representative.

- (2) Where any person is appointed to be the United Kingdom representative of another person (“the principal”), and has consented to act in that capacity, the United Kingdom representative—
- (a) must act on the principal’s behalf for the purpose of making any payments or returns due in respect of MGD;
 - (b) must secure (where appropriate by acting on the principal’s behalf), the principal’s compliance with and discharge of the obligations and liabilities that the principal is subject to in relation to MGD; and
 - (c) is personally liable in respect of—
 - (i) any failure to secure the principal’s compliance with or discharge of any such obligation or liability; and
 - (ii) anything done for purposes connected with acting on the principal’s behalf, as if the obligations and liabilities imposed on the principal were imposed jointly and severally on the United Kingdom representative and the principal.
- (3) The United Kingdom representative must notify the Commissioners in writing within seven business days of ceasing to act for or on behalf of the principal.

PART 3

RETURNS AND PAYMENT

MGD returns

12.—(1) An RP must provide the Commissioners with the return required in accordance with paragraph 18 of the Schedule (an “MGD return”) by the thirtieth day following the end of every accounting period.

(2) An MGD return must be made in the manner prescribed.

(3) The Commissioners may require the RP to provide the information (or any part of the information) listed in Schedule 2 in the return.

(4) The Commissioners may require the RP to make a declaration that the information provided in the MGD return is true and complete.

(5) If the thirtieth day following the end of an accounting period is not a business day, an MGD return must be furnished by the last business day before that day.

(6) The Commissioners may modify or dispense with any particular requirement under this regulation where it appears to them to be reasonable to do so in an individual case.

Payment of MGD by an RP

13.—(1) Unless paragraph (7) applies, an RP must pay to the Commissioners the MGD due in respect of an accounting period not later than the thirtieth day following the end of that period.

(2) Payment must be made—

(a) in a prescribed manner; or

(b) by such other method as the Commissioners may approve in writing in an individual case.

(3) If the thirtieth day following the end of an accounting period is not a business day, the MGD must be paid by the last business day before that day.

(4) The date that a payment is treated as made for the purposes of this Part is when it is received by the Commissioners.

(5) A payment must not be treated as having been made by the day on which it is required to be made unless it is made in such a manner as secures that all the transactions can be completed that need to be completed before the whole of the amount becomes available to the Commissioners.

(6) For the purposes of these Regulations references to a payment being made by any day include references to its being made on that day.

(7) Where the method of payment involves the collection of the MGD due to the Commissioners by means of Direct Debit—

- (a) the RP must ensure that there are sufficient funds in the account to satisfy the payment at the time when it is due to be collected; and
- (b) the Commissioners may prescribe the date when the payment is to be collected from the account.

Notification and correction of errors

14.—(1) If a taxable person discovers an error in an MGD return which has resulted in that person's liability to MGD being understated, and not more than four years has elapsed since the date that the return was due, the amount of the understatement may be included on the next MGD return in the manner prescribed if it—

- (a) does not exceed £10,000; or
- (b) does not exceed £50,000, and will not exceed 1% of the total net takings from dutiable machine games in the accounting period during which the understatement was discovered.

(2) Where a taxable person has made an error—

- (a) in accounting for MGD; or
- (b) in any return,

then, unless the error is corrected in accordance with paragraph (1), it must be corrected in such manner and within such time as the Commissioners may prescribe.

Payment by an unregistered person

15.—(1) Where MGD (or a sum owed as MGD) is due to the Commissioners, and the person who has become liable to pay is not an RP, that person must pay the amount due—

- (a) by the prescribed method; and
- (b) by sending it to the prescribed address.

(2) The Commissioners must—

- (a) prescribe a date for the payment of the MGD; or
- (b) notify the person of the date by which the MGD must be paid,

and any date which is prescribed or notified under this paragraph must not be earlier than thirty days after the date of any assessment in respect of that MGD.

(3) The date that a payment is treated as made for the purposes of this Part is when it is received by the Commissioners.

(4) A payment must not be treated as having been made by the date prescribed or notified in accordance with paragraph (2) unless it is made in such a manner as secures that all the transactions can be completed that need to be completed before the whole of the amount becomes available to the Commissioners.

(5) For the purposes of these Regulations references to a payment being made by any day include references to its being made on that day.

PART 4

ELECTRONIC COMMUNICATION

Validation of an electronic communication

- 16.**—(1) A prescribed electronic method must incorporate an electronic validation process.
- (2) Unless the contrary is proved—
- (a) the use of a prescribed electronic method will be presumed to have resulted in the making of an electronic communication to the Commissioners only if this has been successfully recorded as such by the relevant electronic validation process;
 - (b) the time of making an electronic communication to the Commissioners using a prescribed electronic method will be presumed to be the time recorded as such by the relevant electronic validation process; and
 - (c) the person making an electronic communication to the Commissioners will be presumed to be the person identified as such by any relevant feature of the prescribed electronic method.
- (3) An electronic communication made using a prescribed electronic method carries the same consequences as a communication made in paper form, unless otherwise prescribed.

Electronic communication by the Commissioners

- 17.**—(1) If a person has communicated with the Commissioners by means of a prescribed electronic method in respect of MGD, the Commissioners may issue an electronic acknowledgement of the communication.
- (2) If a person—
- (a) has applied to register for MGD by a prescribed electronic method; or
 - (b) has notified the Commissioners by a prescribed method,
- the Commissioners may communicate electronically with the person in respect of MGD, unless they are notified by a prescribed method that the person is not, or is no longer, willing to receive such communications electronically.

PART 5

APPLICATION OF THE SCHEDULE TO GROUPS

General provisions

- 18.**—(1) Any application made under this Part must be made in the manner prescribed.
- (2) If there is any change or inaccuracy in the information—
- (a) contained in an application under this Part; or
 - (b) subsequently notified to the Commissioners in accordance with this Part,
- the applicant must notify the Commissioners in writing within seven business days of becoming aware of it.
- (3) The Commissioners may require the applicant to provide the information (or any part of the information) listed in Schedule 1 in respect of each of the bodies corporate that are the subject of the application.

(4) The Commissioners may require the applicant to make a declaration that the information is true and complete.

(5) The Commissioners may refuse any application under this Part if it appears necessary to do so for the protection of the revenue.

(6) A date specified in a notice under this Part must be a date which is at least four business days after the date on which the notice is sent.

(7) If group membership is terminated for any reason not intended by the Commissioners, the Commissioners may reinstate the membership with effect from—

- (a) the date that the membership was terminated; or
- (b) such other date as may be agreed with the representative member.

Eligibility to form a group for MGD

19.—(1) Two or more bodies corporate (who are registrable persons) are eligible to apply to the Commissioners to be treated as members of a group for the purposes of MGD if—

- (a) one of them controls each of the others;
- (b) one person (whether a body corporate or an individual) controls all of them; or
- (c) two or more individuals carrying on a business in partnership control all of them.

(2) For the purposes of this Part, a body corporate is to be taken to control another body corporate if—

- (a) it is empowered by statute to control that body's activities; or
- (b) it is that body's holding company within the meaning of section 1159 of the Companies Act 2006(4),

and an individual or individuals is to be taken to control a body corporate if (were that individual or those individuals a company) that individual or those individuals would be that body's holding company within the meaning of that Act.

Application to form a group

20.—(1) For the purposes of regulation 19, the applicant must satisfy the Commissioners that the bodies corporate which are the subject of the application have consented to group treatment.

(2) The application must specify which one of bodies corporate that are the subject of the application will be the representative member.

(3) If the Commissioners accept the application, they must notify the representative member of the group of the date on which group treatment will commence.

(4) If the Commissioners refuse the application, they must notify the applicant and all of the bodies corporate who are the subject of the application.

(5) The Commissioners may require the representative member to provide security for the payment of MGD in accordance with regulation 11(1)(a), but of an amount which the Commissioners consider to be appropriate for the group.

Effect of group membership

21.—(1) Where under this Part any bodies corporate are treated as members of a group, any business carried on by the group is to be treated as carried on by the representative member.

(4) 2006 c. 46.

(2) A reference to an RP in regulations 12 and 13 must be read for the purposes of this Part as though it is a reference to the representative member.

(3) All members of the group are jointly and severally liable for any MGD due from the representative member.

(4) A body corporate may not be treated as a member of more than one group at the same time.

Applications by a representative member

22.—(1) Subject to paragraph (5), this regulation applies where two or more bodies corporate are treated as members of a group and the representative member makes an application to the Commissioners—

- (a) for another body corporate (which is eligible under this Part) to be treated as a member of the group;
- (b) for a body corporate to cease to be treated as a member of the group;
- (c) for the bodies corporate no longer to be treated as members of a group; or
- (d) for another member to be substituted as the group's representative member.

(2) In respect of an application under paragraph (1)(a), the representative member must satisfy the Commissioners that—

- (a) the existing members of the group; and
- (b) any registrable person who is the subject of the application,

have consented to group treatment.

(3) A body corporate is to be treated as a member of the group only—

- (a) if the application is accepted by the Commissioners; and
- (b) from a date notified by the Commissioners to the representative member.

(4) In respect of an application under paragraph (1)(b) or (1)(c), a body corporate is to be treated as not being a member of the group only—

- (a) if the application is accepted by the Commissioners; and
- (b) from a date notified by the Commissioners to the representative member and any body corporate which is the subject of the application.

(5) An application under paragraph (1)(d) may be made by—

- (a) the current representative member; or
- (b) the body corporate that is applying to be substituted for the current representative member, and

the applicant must satisfy the Commissioners that the members of the group have consented to the substitution.

(6) In respect of an application under paragraph (1)(d), another member of the group is only to be substituted as the representative member—

- (a) if the application is accepted by the Commissioners; and
- (b) from a date that the Commissioners are satisfied has been notified to all of the members of the group.

Applications by group members other than the representative member

23.—(1) A body corporate may apply to the Commissioners to—

- (a) transfer from its current group to a different group; or

(b) cease to be treated as a member of a group.

(2) The Commissioners must be satisfied that the body corporate has given notice of the application to the representative member of the current group and the group it is applying to join.

(3) A body corporate is to be treated as not being a member of the group by virtue of this regulation only—

(a) if the application is accepted by the Commissioners; and

(b) from a date notified by the Commissioners to the representative member and the body corporate who made the application.

Termination of group membership by the Commissioners

24.—(1) The Commissioners may, by notice given to a body corporate, terminate its treatment as a member of a group from a date which is specified in the notice.

(2) The Commissioners may give a notice under paragraph (1) if it appears to them—

(a) to be necessary for the protection of the revenue; or

(b) that the body corporate is not (or is no longer) eligible to be treated as a member of the group.

(3) Any notice to be given under this regulation must be given in writing and sent by post to the last or usual place of business of the body corporate.

(4) Where the Commissioners give notice to a body corporate under paragraph (1), notice must also be given to the representative member (if different from the body corporate).

(5) If the body corporate referred to in paragraph (1) is the representative member—

(a) notice must also be given to each member of the group; and

(b) the members of the group must with immediate effect appoint a new representative member in order to continue to be treated as a group.

(6) If it appears to the Commissioners that—

(a) the group does not (or has ceased to) have a representative member who is acceptable to the Commissioners; or

(b) there are less than two bodies corporate being treated as members of the group,

they may give notice to each member that the group treatment will cease from the time specified in the notice.

Jim Harra

Simon Bowles

Two of the Commissioners for Her Majesty's
Revenue and Customs

1st October 2012

SCHEDULE 1

Regulations 6, 10 and 18

REGISTRATION FOR MGD

Information which the Commissioners may require an applicant to include in a registration application for MGD, where applicable—

- (a) the name, address and contact details of the applicant;
- (b) the name, address and contact details of the business (where there is more than one place of business, the address of the principal place of business);
- (c) an indication of which (if any) of the licences or permits listed in paragraph 22(1) of the Schedule are held in respect of the premises covered by the application, the reference number and details of what it covers;
- (d) whether the applicant holds a licence under section 65 of the Gambling Act 2005⁽⁵⁾, and, if so, the reference number and details of what it covers;
- (e) the address of each premises where machines will be made available for play (except where all of the machines at the premises are covered by a licence or permit listed in (c));
- (f) any website address for the business;
- (g) the trading name of the business;
- (h) the legal status of the business;
- (i) the date from which it is intended to make machines available for use;
- (j) whether the applicant's principal place of business is within the United Kingdom;
- (k) whether the business operates for the whole year or for part of the year (and if part of the year, which part);
- (l) type of business activities;
- (m) preferred payment method (and, where applicable to the payment method, bank details);
- (n) the number of machines in respect of which MGD will be paid and their regulatory categorisation;
- (o) the number of machines available for play;
- (p) the date on which machines were first made available for play;
- (q) reference numbers: a registration number issued to a company or LLP by Companies House, a VAT registration number, a previous registration number, a unique trader reference number;
- (r) the name (and where, known, address and registration number) of any person connected with the applicant who is already registered or who has applied to be registered for MGD (and connected is to be construed in accordance with section 1122 of the Corporation Tax Act 2010⁽⁶⁾);
- (s) date of birth or incorporation;
- (t) National Insurance number;
- (u) details of any partnership, including the name, address and contact details of each partner and the date of joining.

⁽⁵⁾ 2005 c. 19.

⁽⁶⁾ 2010 c. 4.

SCHEDULE 2

Regulation 12

INFORMATION TO BE CONTAINED IN AN MGD RETURN

Information which the Commissioners may require an RP to include in an MGD return, where applicable—

- (a) the name and address of the RP;
- (b) any registration number allocated by the Commissioners to the RP;
- (c) the accounting period to which the return relates;
- (d) the day by which the return must be furnished;
- (e) the total net takings from dutiable machines games at the standard rate of duty;
- (f) the total net takings from dutiable machines games at the lower rate of duty;
- (g) duty due on standard rate MGD net takings;
- (h) duty due on lower rate MGD net takings;
- (i) net duty due for the accounting period;
- (j) any under declared (or undeclared) duty from previous accounting periods;
- (k) any negative amount of duty from the previous accounting period (provided for in paragraph 10 of the Schedule);
- (l) any negative amount of duty to carry forward to the next accounting period;
- (m) net duty payable in respect of the return;
- (n) number of machines on which machine games were available for play at the end of the accounting period.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Schedule 24 to the Finance Act 2012 (“the Schedule”) introduces a new duty of excise, known as machine games duty (“MGD”), to be charged on the playing of dutiable machine games in the United Kingdom.

Part 1 (regulations 1 to 5) contains the provisions on citation, commencement and interpretation. It also contains provisions about the delivery of information and agency.

Part 2 (regulations 6 to 11) contains the provisions on registration and in particular, how to apply for registration and de-registration. It also contains provisions to cover inaccuracies in the register and for updating information in the register. Regulation 10 covers the procedure for compulsory registration (provided for by paragraphs 23 and 24 of the Schedule) and regulation 11 sets out the provisions on security and the appointment of a United Kingdom representative.

Part 3 (regulations 12 to 15) contains the provisions on returns and payment of MGD, and correction of errors. There are separate provisions to cover payment by a registered person and by someone who is not registered for MGD.

Status: This is the original version (as it was originally made).

Part 4 (regulations 16 and 17) contains provisions on electronic communication sent to or by the Commissioners in respect of MGD.

Part 5 (regulations 18 to 24) contains the provisions on group registration and payment of MGD, in particular eligibility for and the effect of group membership and the role of the representative member of the group. It also contains provisions on joining and leaving groups and applications by group members other than the representative member in respect of MGD.

Schedule 1 contains the information which the Commissioners may require an applicant to include in an application for registration for MGD.

Schedule 2 contains the information which the Commissioners may require an RP to include in an MGD return.

A Tax Information and Impact Note covering this instrument and the Schedule was published on 21st March 2012 and is available on the HMRC website at <http://www.hmrc.gov.uk/thelibrary/tiins.htm>. It remains an accurate summary of the impacts that apply to this instrument.