
STATUTORY INSTRUMENTS

2018 No. 866

**The Machine Games Duty (Amendment)
(EU Exit) Regulations 2018**

Citation and commencement

1. These Regulations may be cited as the Machine Games Duty (Amendment) (EU Exit) Regulations 2018 and come into force on 16th August 2018.

Amendments to the Machine Games Duty Regulations 2012

2. The Machine Games Duty Regulations 2012(1) are amended as follows.

3.—(1) Renumber regulation 3(1) (interpretation) as regulation 3.

(2) In renumbered regulation 3 omit the definition of “registration number”.

4. In regulation 7 (registration)—

(a) for paragraph (1) substitute—

“(1) Where an application is made by a person in accordance with regulation 6, the Commissioners must—

(a) where the application is made by a registrable person, as soon as reasonably practicable—

(i) register the person and allocate a registration number; and

(ii) provide the registration confirmation to the person; or

(b) where the application is made by an expected registrable person, as soon as reasonably practicable after the Commissioners are satisfied that the person has become a registrable person—

(i) register the person and allocate a registration number; and

(ii) provide the registration confirmation to the person.”,

(b) omit paragraphs (3) and (4), and

(c) after paragraph (5) insert—

“(6) In this regulation—

“expected registrable person” means a person who reasonably expects to become a registrable person within 3 months following the date of the application for registration; and

“provide the registration confirmation” means to provide the date of registration and the registration number.”.

5. In paragraph (q) of Schedule 1 (information to include in application to register) for “a previous registration number, a unique trader reference number” substitute “any other number issued by HMRC which identifies the applicant”.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

6. For paragraph (b) of Schedule 2 (information to be contained in a MGD return) substitute—
“(b) the registration number allocated by the Commissioners to the RP for the purposes of MGD;”.

18th July 2018

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