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*Changes to legislation: There are currently no known outstanding effects  
for the Finance Act 2012, Paragraph 31. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 24

#### MACHINE GAMES DUTY

##### PART 1

##### IMPOSITION OF DUTY

##### *Penalties and enforcement*

31 In Schedule 55 to FA 2009 (penalty for failure to make returns etc), in the Table in paragraph 1, after item 28 insert—

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“29	Machine games duty	Return under regulations under paragraph 18 of Schedule 24 to FA 2012”.
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**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 31.