Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, PART 4. (See end of Document for details)

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 4

MISCELLANEOUS

Application

- 66 (1) The provisions of this Schedule have effect as follows.
 - (2) Part 1 has effect in relation to the playing of machine games on or after 1 February 2013 (and Schedules 55 and 56 to FA 2009, as amended by Part 1 of this Schedule, are taken to have come into force for the purposes of machine games duty on that date).
 - (3) Part 2 has effect in relation to the provision of amusement machines on or after 1 February 2013.
 - (4) Part 3 has effect in relation to supplies made on or after that date.
 - (5) A reference in this Schedule to the "go-live date" is to 1 February 2013.
- 67 (1) The Treasury may by regulations make transitional or saving provision in connection with the removal of amusement machine licence duty and the introduction of machine games duty.
 - (2) The power in sub-paragraph (1) is without prejudice to—
 - (a) the provision made by Part 2 of this Schedule, and
 - (b) any power in this Schedule apart from this paragraph to make transitional or saving provision in connection with the matters mentioned in subparagraph (1).
 - (3) Regulations under this paragraph are to be made by statutory instrument.
 - (4) A statutory instrument containing regulations under this paragraph is subject to annulment in pursuance of a resolution of the House of Commons.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, PART 4.