

These notes refer to the Finance Act 2014 (c.26) which received Royal Assent on 17 July 2014

FINANCE ACT 2014

EXPLANATORY NOTES

INTRODUCTION

Section 124: Rates of Machine Games Duty

Summary

1. This section amends the machine games duty (MGD) legislation in Schedule 24 to Finance Act 2012 by introducing a third type of machine for duty purposes and a higher rate of duty.