

**2012 No.**

**EXCISE**

**The Machine Games Duty Regulations 2012**

*Made* - - - - - \*\*\*  
*Laid before the House of Commons* \*\*\*  
*Coming into force* - - - \*\*\*

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The Commissioners for Her Majesty’s Revenue and Customs, make the following Regulations in exercise of the powers conferred by section 132 of the Finance Act 1999(a), and section [ ] and paragraphs 18, 19 and 24 of Schedule [ ] to the Finance Act 2012(b).

**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—

“accounting period” has the meaning given in paragraph 14 of the Schedule;

“business day” means any day except—

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

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(a) 1999 c. 16; section 132 was amended by section 406 of, and paragraph 156 of Schedule 17 to the Communications Act 2003 (c. 21). Section 50 of the Commissioners for Revenue and Customs Act 2005 (c. 11) provides that a reference in an enactment to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.

(b) 2012 c. [ ].

(c) 1971 c. 80; section 1 of and Schedule 1 to that Act relate to bank holidays.

“MGD” means Machine Games Duty;

“MGD register” has the meaning given in paragraph 20 of the Schedule;

“MGD return” means a return which is required to be made in accordance with regulation 11;

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

“published notice” means a notice published by the Commissioners, as revised or replaced from time to time, and a published notice may make different provision for different cases;

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

“RP” means a registered person within the meaning of paragraph 12 of the Schedule; and a reference to a registered person includes a reference to any “representative” of that RP within the meaning of paragraph 50 of the Schedule;

“registrable person” has the meaning given in paragraph 21 of the Schedule; and a reference to a registrable person includes a reference to any “representative” of that person within the meaning of paragraph 50 of the Schedule;

“relevant information” means information which is required or authorised by virtue of these Regulations to be delivered to the Commissioners;

“the Schedule” (unless otherwise stated) means Schedule [ ] to the Finance Act 2012;

“specified communication” means a communication specified in a published notice for the purposes of MGD;

“specified method of electronic communications” means a method specified under Part 4.

(2) Where a provision of these Regulations requires the delivery of relevant information to the Commissioners, it must be taken to include a requirement that the delivery must be made to any address specified for the purpose in question by the Commissioners in a published notice.

(3) Except where otherwise stated, any notice, notification, requirement or demand to be served by the Commissioners on, given to or made of any person for the purposes of these Regulations may be served, given or made by sending it by post to the last or usual residence or place of business of—

- (a) that person; or
- (b) any other person that person appoints as an agent.

(4) If there is any change to the information provided by a person to the Commissioners under these Regulations, except where otherwise specified, that person must, within fourteen days of becoming aware of that change, notify the Commissioners—

- (a) in writing; or
- (b) by a specified method of electronic communications;

and in this context, “change” includes but is not limited to failing or ceasing to be a registrable person.

## Agency

**4.**—(1) For the purposes of these Regulations, an agent is a person who acts on behalf of an RP or a registrable person in respect of MGD.

(2) Unless the context otherwise requires, a reference to an RP or a registrable person in these Regulations includes a reference to an agent—

- (a) appointed by that person, and
- (b) notified to, and accepted as such, by the Commissioners,

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(a) Section 2(1) was amended by the Finance Act 1981 (c. 35) section 136, the Building Societies Act 1986 (c. 53) Schedule 18 Part 1 paragraph 8(2), the Finance Act 1987 (c. 16) section 69, and S.I. 2001/1149 Schedule 2.

for the purposes of MGD.

- (3) Nothing in this regulation—
  - (a) limits 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**

- 5.—(1) A person may apply for registration under the Schedule.
- (2) An application for registration must be made on—
  - (a) a form specified by the Commissioners; or
  - (b) by way of a specified method of electronic communications.
- (3) The Commissioners may require the applicant to provide any or all of the information listed in Schedule 1 to these Regulations.
- (4) The Commissioners may require the applicant to make a declaration that the information is true and complete.
- (5) An application which is delivered to the Commissioners in a form, by a method, or to an address otherwise than that required by virtue of these Regulations or a published notice may be treated as not having been delivered.
- (6) 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 writing or by a specified method of electronic communications.
- (7) 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**

- 6.—(1) Where the Commissioners are satisfied that an application for registration has been made in accordance with regulation 5 by—
  - (a) a registrable person; or
  - (b) a person who reasonably expects to become a registrable person within the 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 to the person (the "registration confirmation").
- (2) Where the person applied for registration by a specified method of electronic communications, the Commissioners may provide the registration confirmation electronically.
- (3) The Commissioners need not register a registrable person earlier than the fourteenth day after the one on which they receive the application.
- (4) But if the registrable person is not resident or established in a member State (or part of a member State) of the European Union, the Commissioners need not register that person earlier than the thirty-first day after the one on which they receive the application.
- (5) This regulation is subject to regulation 10.

## **De-registration**

- 7.—(1) The Commissioners may de-register an RP in respect of premises where—
- (a) The RP's name has been added to the register following an application under regulation 5; and
  - (b) the Commissioners are satisfied that the RP is not (or is no longer) making machines available for use by others for playing dutiable machine games at the premises.
- (2) Where 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) conditions (a) and (b) of paragraph (1) are satisfied or will be satisfied at the time specified in the notice,

the Commissioners must remove the RP's name from the register within fourteen days of the time specified in the notice.

(3) The notice referred to in this regulation must be given by the RP in the form set out by the Commissioners in a published notice.

(4) Notwithstanding the provisions of this regulation, the Commissioners may remove the RP's name from the register where it appears to the Commissioners that the RP has ceased to be a registrable person.

(5) Where the RP's name is removed from the register, the RP must be notified in writing within seven days.

(6) If the RP's name is removed from the register for any reason not intended by the Commissioners, the Commissioners must notify the RP and may re-register the RP with the same number with effect from the date of the de-registration.

## **Inaccuracy**

8.—(1) If the register, relevant information or any other material particular appears to the Commissioners to be inaccurate, they may—

- (a) update the 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.

(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 the register is updated or there is a new registration, a notification must be sent to the RP.

## **Compulsory Registration**

9.—(1) Where paragraph 23 of the Schedule applies, the Commissioners may give a registration notice ("RN") to a person believed to be a registrable person ("R") in respect of premises.

(2) An RN 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 the premises;
- (e) the date by which R is required to respond to the RN;

- (f) any information that R is required to provide from the list in Schedule 1 to these Regulations (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 of these Regulations precludes the Commissioners from issuing more than one RN to R at any given time in respect of different premises.

(4) Where the Commissioners send an RN to R—

- (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 any 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) Where 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 has 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.

(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).

(8) Where 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) compulsorily 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 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 overseas representatives**

**10.**—(1) If there is 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) appointing a person in the United Kingdom (and whom the Commissioners consider suitable for the purpose) as a representative with responsibility for discharging any liability to pay MGD (an “overseas representative”).

(2) The Commissioners may only require the appointment of an overseas representative where the person who is (or will be) liable for MGD is not resident or established in a member State (or part of a member State) of the European Union.

(3) Where any person is appointed to be the overseas representative of another person (“the principal”), the overseas 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 overseas representative and the principal.
- (4) The overseas representative must notify the Commissioners in writing or by a specified method of electronic communications within seven working days if the overseas representative ceases to act for or on behalf of the principal.

## PART 3

### RETURNS AND PAYMENT

#### **MGD returns**

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

(2) An MGD return must be made—

- (a) on a form specified by the Commissioners; or
- (b) by way of a specified method of electronic communications.

(3) The Commissioners may require the RP to provide any or all of the information listed in Schedule 2 to these Regulations as part of the MGD 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) A return which is delivered to the Commissioners in a form, by a method, or to an address otherwise than that which is required by virtue of these Regulations or a published notice may be treated as not having been delivered.

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

- (a) contained in the MGD return; or
- (b) subsequently notified to the Commissioners in accordance with this regulation,

the applicant must, within seven days of becoming aware of the change, notify the Commissioners in writing.

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

#### **Payment of MGD by an RP**

**12.**—(1) Not later than the thirtieth day following the end of an accounting period, an RP must pay to the Commissioners the MGD due in respect of that accounting period.

(2) Payment must be made—

- (a) by such a method as is specified in a published notice; or

- (b) by such other method as the Commissioners may approve in writing in an individual case.
- (3) [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 set out in a published notice the time when the payment is to be collected from the account.]
- (4) 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.
- (5) The time that a payment is treated as made for the purposes of this Part is when it is received by the Commissioners.
- (6) 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.
- (7) For the purposes of these Regulations references to a payment being made by any day include references to its being made on that day.

### **Correction of errors**

- 13.**—(1) [Where a person has made an error in an MGD return, that person must notify the Commissioners within seven days of becoming aware of that error.]
- (2) [Procedure for correction of errors].

### **Payment by an unregistered person**

- 14.**—(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 to the Commissioners.
- (2) The Commissioners must specify in a published notice—
  - (a) the method of payment;
  - (b) the address for payment;
  - (c) the time for payment (which must not be earlier than thirty days after the date of any assessment under the Schedule).
- (3) The time 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 time specified in the published notice 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 COMMUNICATIONS**

#### **Specified method of electronic communications**

- 15.**—(1) The Commissioners must specify in a published notice the form of electronic communications that a person may use for the purposes of these Regulations (a “specified method of electronic communications”).

(2) A specified communication may be made to the Commissioners using a specified method of electronic communications.

(3) The Commissioners may treat a communication as not having been made electronically unless it is made in the form specified under paragraph (1).

(4) [Where an MGD return is made using a specified method of electronic communications, the relevant payment required under regulation 12 must only be made by a specified method of electronic communications.]

#### **[Validation of electronic communications]**

**16.**—(1) A specified method of electronic communications must incorporate an electronic validation process.

(2) Subject to regulation 15 and unless the contrary is proved—

- (a) the use of a specified method of electronic communications must be presumed to have resulted in the making of a communication to the Commissioners only if this has been successfully recorded as such by the relevant electronic validation process;
- (b) the time of making a communication to the Commissioners using a specified method of electronic communications must be presumed to be the time recorded as such by the relevant electronic validation process; and
- (c) the person delivering a communication to the Commissioners must be presumed to be the person identified as such by any relevant feature of the specified method of electronic communications.

(3) A communication made using a specified method of electronic communications carries the same consequences as a communication made in paper form, unless otherwise stated.]

#### **Use of electronic communications by the Commissioners**

**17.**—(1) Where a person has communicated with the Commissioners by means of a specified method of electronic communications, the Commissioners may issue an electronic acknowledgement to confirm receipt of the communication.

(2) Where—

- (a) the person has applied for registration by a specified method of electronic communications (“deemed consent”); or
- (b) the person has consented to the use of electronic communications for the delivery of information;

the Commissioners may (but are not required to) communicate electronically with that person to deliver information in respect of MGD unless that consent has been withdrawn.

(3) The person may withdraw the consent referred to in paragraph (2) by a method set out by the Commissioners in a published notice.

## **PART 5**

### **APPLICATION OF THE SCHEDULE TO GROUPS**

#### **General provisions**

**18.**—(1) Any application made under this Part must be made—

- (a) on a form specified by the Commissioners; or
- (b) by way of a specified method of electronic communications.

(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 days of becoming aware of it.

(3) The Commissioners may require the applicant to provide any or all of the information listed in Schedule 1 to these Regulations in respect 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—

- (a) the application is made other than in the form specified in a published notice; or
- (b) it appears to them necessary to do so for the purposes of the protection of the revenue.

(6) A date specified in a notice under this Part must be a date which is or falls after the date on which the notice is given.

### **Eligibility to form a group for MGD**

**19.**—(1) Two or more bodies corporate (who are registrable persons under paragraph 21 of the Schedule) 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<sup>(a)</sup>;

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 who are the subject of the application have consented to group treatment.

(2) An application to form a group for the purposes of MGD must specify one of the applicants to be the representative member on behalf of the group (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 10, 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.

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(a) 2006 c. 46.

(2) A reference to an RP in regulations 11 and 12 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 a time.

### **Applications by a representative member**

**22.**—(1) 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;
- (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 who 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.

### **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;
- (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.

(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) only 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) 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).

(4) 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 appoint a new representative member in order to continue to be treated as a group.

(5) 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 body corporate that the group treatment will cease from the time specified in the notice.

	<i>Name</i>
	<i>Name</i>
Date	Two of the Commissioners for Her Majesty's Revenue and Customs

## SCHEDULE 1

Regulations 5, 9 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 and 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) where a licence or permit is held by the applicant, which is listed in paragraph 22(1) of the Schedule, the reference number and details of what the licence or permit covers;
- (d) 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));
- (e) any website address for the business;
- (f) the trading name of the business;
- (g) the legal status of the business;
- (h) the date from which it is intended to make machines available for use;
- (i) whether there is a fixed establishment within the United Kingdom;
- (j) whether the business is seasonal;
- (k) type of business activities;
- (l) preferred payment method (and, where applicable to the payment method, bank details);
- (m) the number of machines in respect of which MGD will be paid and their regulatory categorisation;

- (n) the number of machines available for play;
- (o) the date on which machines were first made available for play;
- (p) any reference numbers including a VAT registration number, a previous MGD registration number, a unique trader reference number;
- (q) 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(a))
- (r) date of birth or incorporation;
- (s) National Insurance number;
- (t) details of any partnership, including the name, address and contact details of each partner and the date of joining.]

## SCHEDULE 2

Regulation 11

### 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 at the standard rate of duty;
- (f) the total net takings from dutiable machines 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 return period;
- (j) any or all 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 on this 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 [...] to the Finance Act 2012 (“the Schedule”) introduces a new duty of excise, known as machine games duty, to be charged on the playing of dutiable machine games in the United Kingdom.

These regulations are made under paragraphs 18, 19 and 24 of the Schedule (returns, assessment and payment, procedure for registration, de-registration etc) for MGD.

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(a) 2010 c. 4.

Part 1 (regulations 1 to 4) contains the provisions on citation, commencement and interpretation.

Part 2 (regulations 5 to 10) 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 9 covers the procedure around compulsory registration (provided for by paragraph 23 and 24 of the Schedule) and regulation 10 sets out the provisions on security and the appointment of an overseas representative.

Part 3 (regulations 11 to 14) contains the provisions on returns and payment of MGD. There are separate provisions to cover payment by an RP and by someone who is not registered for MGD.

Part 4 (regulations 15 to 17) contains the provisions on communication, and in particular, electronic communications 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.

[Tax Information and Impact Note]