

## SCHEDULES

### SCHEDULE 24

#### MACHINE GAMES DUTY

##### PART 1

##### IMPOSITION OF DUTY

###### *Accounting periods*

- 14 (1) An accounting period for machine games duty is a period of 3 consecutive months.
- (2) The first day of an accounting period is such day as HMRC may direct.
- (3) A direction under sub-paragraph (2) may apply generally or only to a particular case or class of case.
- (4) HMRC may agree with a registered person to make either or both of the following changes for the purposes of that person's liability to machine games duty—
- (a) to treat specified periods (whether longer or shorter than 3 months) as accounting periods,
  - (b) to begin accounting periods on days other than those applying by virtue of sub-paragraph (2).
- (5) HMRC may by direction make transitional arrangements for periods (whether of 3 months or otherwise) to be treated as accounting periods where—
- (a) a person becomes or ceases to be registered, or
  - (b) an agreement under sub-paragraph (4) begins or ends.
- (6) If there is reason to believe that a person who is liable for machine games duty may not discharge that liability as it falls due from time to time—
- (a) HMRC may by direction specify shorter periods to be treated as accounting periods for the purposes of that person's liability to machine games duty,
  - (b) any such direction continues to have effect until it is withdrawn by HMRC (unless otherwise specified in the direction), and
  - (c) withdrawal of a direction does not prevent the giving of further directions in respect of the same person.