

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Penalties and enforcement

30 In Schedule 41 to FA 2008 (penalties: failure to notify and certain VAT and excise wrongdoing), in the Table in paragraph 1, after the entry relating to remote gaming duty insert—

“Machine games duty	Obligation under paragraph 20(3) of Schedule 24 to FA 2012 (obligation to register in respect of premises).”
---------------------	--