

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Forfeiture

- 36 (1) A machine is liable to forfeiture if—
- (a) an officer of Revenue and Customs finds it on any premises,
 - (b) the officer is satisfied that it is being, has been or is about to be made available on the premises for use by others for playing dutiable machine games on it, and
 - (c) condition A or B is met.
- (2) Condition A is that—
- (a) no-one is registered in respect of the premises, and
 - (b) there is a serious risk that any machine games duty chargeable in respect of the machine would not be paid.
- (3) Condition B is that the officer is satisfied that an amount of machine games duty has become due and payable in respect of the machine, but has not been paid.