

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Consequential amendments

- 41 (1) Section 1(1) of CEMA 1979 (interpretation) is amended as follows.
- (2) In the definition of “the revenue trade provisions of the customs and excise Acts”, at the end insert—
- “(f) the provisions of Part 1 of Schedule 24 to the Finance Act 2012;”.
- (3) In the definition of “revenue trader”, in paragraph (a)—
- (a) omit “or” at the end of sub-paragraph (ic),
- (b) after that sub-paragraph insert—
- “(id) being responsible for premises where relevant machines are located (within the meaning of Part 1 of Schedule 24 to the Finance Act 2012); or”, and
- (c) in sub-paragraph (ii), for “or (ic)” substitute “, (ic) or (id)”.