

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

How the duty is charged

- 6 (1) Machine games duty is charged on a taxable person's total net takings in an accounting period for each type of machine.
- (2) The amount of the duty is found by—
- (a) applying the standard rate to the person's total net takings in the accounting period for type 1 machines,
 - (b) applying the lower rate to the person's total net takings in the accounting period for type 2 machines, and
 - (c) aggregating the results.
- (3) This is subject to paragraph 10 (negative amounts of duty).
- (4) The person's "total net takings" in the accounting period for a type of machine are the sum of the person's net takings in the period for all the relevant machines of that type.
- (5) The person's "net takings" in the period for each relevant machine are determined in accordance with paragraphs 7 and 8.
- (6) If any of the relevant machines changes type during the accounting period—
- (a) the net takings in the part of the period before the change and the net takings in the part after the change are to be allocated separately in calculating the person's total net takings in the period for each type of machine, and
 - (b) if it is not possible to identify the part of a period to which an amount relates, the amount is to be apportioned on a just and reasonable basis.
- (7) For the meaning of "relevant machine" in relation to a taxable person and an accounting period, see paragraph 50.