

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 3

VAT EXEMPTION

Amendment of VATA 1994

- 65 (1) Paragraph 9 of Schedule 11 to that Act (administration, collection and enforcement) is amended as follows.
- (2) For paragraph (a) substitute—
- “(a) to open any machine on which relevant machine games (as defined in section 23A) are capable of being played; and”.
- (3) In paragraph (b), for “subsection (2) of that section” substitute “section 23(3)”.
- (4) Accordingly, in the heading immediately before paragraph 9, for “*gaming machines*” substitute “*machines on which relevant machine games are played*”.