

SCHEDULES

SCHEDULE 24

MACHINE GAMES DUTY

PART 1

IMPOSITION OF DUTY

Net takings per machine

- 8 (1) In calculating the takings and the payouts under paragraph 7, the following amounts are to be left out of account—
- (a) amounts arising from playing dutiable machine games on a domestic occasion, and
 - (b) amounts arising in any other circumstances specified by the Treasury by order.
- (2) The power in sub-paragraph (1)(b)—
- (a) may be exercised generally or in relation to particular cases or kinds of case, and
 - (b) may include provision requiring specified conditions to be met before amounts are left out of account.