STATUTORY INSTRUMENTS

2012 No. 2500

EXCISE

The Machine Games Duty Regulations 2012

Made - - - - 1st October 2012

Laid before the House of

Commons - - 3rd October 2012

Coming into force

for the purposes of Parts 1, 2, 4, 5 and

Schedule 1 1st November 2012

for the purposes of

Part 3 and Schedule 2 1st February 2013

THE MACHINE GAMES DUTY REGULATIONS 2012

PART 1

- 1. Citation and commencement
- 2. (1) Parts 1, 2, 4, 5 and Schedule 1 come...
- 3. Interpretation
- 4. Delivery of information
- 5. Agency

PART 2

- 6. Application for registration
- 7. Registration
- 8. De-registration
- 9. Inaccuracy
- 10. Compulsory Registration
- 11. Security and United Kingdom representatives

PART 3

- 12. MGD returns
- 13. Payment of MGD by an RP
- 14. Notification and correction of errors

15. Payment by an unregistered person

PART 4

- 16. Validation of an electronic communication
- 17. Electronic communication by the Commissioners

PART 5

- 18. General provisions
- 19. Eligibility to form a group for MGD
- 20. Application to form a group
- 21. Effect of group membership
- 22. Applications by a representative member
- 23. Applications by group members other than the representative member
- 24. Termination of group membership by the Commissioners Signature

SCHEDULE 1 — REGISTRATION FOR MGD

SCHEDULE 2 — INFORMATION TO BE CONTAINED IN AN MGD RETURN

Explanatory Note