

## SCHEDULES

### SCHEDULE 24

#### MACHINE GAMES DUTY

##### **PART 1**

##### IMPOSITION OF DUTY

###### *Assessment and payment*

- 19 (1) The Commissioners may make regulations about payment of machine games duty.
- (2) The regulations may in particular make provision about—
- (a) timing,
  - (b) instalments,
  - (c) methods of payment (including provision requiring payments to be made electronically),
  - (d) when payment is to be treated as made, and
  - (e) the process and effect of assessments by HMRC of amounts due.
- (3) Subject to regulations under this paragraph, section 12 of FA 1994 (assessment) applies in relation to liability to pay machine games duty.