

## SCHEDULES

### SCHEDULE 24

#### MACHINE GAMES DUTY

#### PART 3

#### VAT EXEMPTION

##### *Amendment of VATA 1994*

- 64 (1) In Part 2 of Schedule 9 to that Act (exemptions: the groups), the provisions of Group 4 are amended as follows.
- (2) After Item 1 insert—
- “1A The provision of any facilities for the playing of dutiable machine games (as defined in Part 1 of Schedule 24 to the Finance Act 2012) but only to the extent that—
- (a) the facilities are used to play such games, and
  - (b) the takings and payouts in respect of those games are taken into account in determining the charge to machine games duty.”
- (3) In Note (1)—
- (a) for “Item 1 does” substitute “Items 1 and 1A do”, and
  - (b) omit paragraph (d) and the word “or” immediately preceding that paragraph.
- (4) After Note (1) insert—
- “(1A) Item 1 does not apply to the provision of facilities to the extent that the facilities are used to play a relevant machine game (as defined in section 23A).”
- (5) Accordingly—
- (a) in Part 2 of Schedule 9, in the heading of Group 4, after “GAMING” insert “, DUTIABLE MACHINE GAMES”, and
  - (b) in Part 1 of that Schedule, in the Index, for “Betting, gaming and lotteries” substitute “Betting, gaming, dutiable machine games and lotteries”.