

This Statutory Instrument has been made to correct errors in SI 2012/2500 and is being issued free of charge to all known recipients of that Statutory Instrument.

STATUTORY INSTRUMENTS

2018 No. 866

EXITING THE EUROPEAN UNION

EXCISE

**The Machine Games Duty (Amendment) (EU Exit) Regulations
2018**

<i>Made</i>	- - - -	<i>18th July 2018</i>
<i>Laid before the House of Commons</i>		<i>19th July 2018</i>
<i>Coming into force</i>	- -	<i>16th August 2018</i>

The Commissioners for Her Majesty's Revenue and Customs make the following Regulations in exercise of the powers conferred by paragraph 24 of Schedule 24 to the Finance Act 2012(a).

Citation and commencement

1. These Regulations may be cited as the Machine Games Duty (Amendment) (EU Exit) Regulations 2018 and come into force on 16th August 2018.

Amendments to the Machine Games Duty Regulations 2012

2. The Machine Games Duty Regulations 2012(b) are amended as follows.
- 3.—(1) Renumber regulation 3(1) (interpretation) as regulation 3.
(2) In renumbered regulation 3 omit the definition of “registration number”.
4. In regulation 7 (registration)—
 - (a) for paragraph (1) substitute—

“(1) Where an application is made by a person in accordance with regulation 6, the Commissioners must—

 - (a) where the application is made by a registrable person, as soon as reasonably practicable—
 - (i) register the person and allocate a registration number; and
 - (ii) provide the registration confirmation to the person; or

(a) 2012 c.14.
(b) S.I. 2012/2500.

- (b) where the application is made by an expected registrable person, as soon as reasonably practicable after the Commissioners are satisfied that the person has become a registrable person—
 - (i) register the person and allocate a registration number; and
 - (ii) provide the registration confirmation to the person.”,
 - (b) omit paragraphs (3) and (4), and
 - (c) after paragraph (5) insert—
 - “(6) In this regulation—
 - “expected registrable person” means a person who reasonably expects to become a registrable person within 3 months following the date of the application for registration; and
 - “provide the registration confirmation” means to provide the date of registration and the registration number.”.
5. In paragraph (q) of Schedule 1 (information to include in application to register) for “a previous registration number, a unique trader reference number” substitute “any other number issued by HMRC which identifies the applicant”.
6. For paragraph (b) of Schedule 2 (information to be contained in a MGD return) substitute—
 - “(b) the registration number allocated by the Commissioners to the RP for the purposes of MGD;”.

Angela MacDonald
Melissa Tatton

18th July 2018

Two of the Commissioners for Her Majesty’s Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations amend the Machine Games Duty Regulations 2012 (S.I. 2012/2500) (“the principal Regulations”) and are, in part, made to ensure the effective operation of the principal Regulations following the United Kingdom’s withdrawal from the European Union. These Regulations remove the reference to “a member State (or part of a member State)” in regulation 7 of the principal Regulations, which will not operate appropriately following withdrawal.

Regulations 3 and 5 correct errors in the drafting of the principal Regulations identified in the 1st Report of the Select Committee on Statutory Instruments for the Parliamentary Session 2012-2013. Regulation 3 omits the definition of “registration number” and Regulation 6 makes a consequential amendment to Schedule 2. Regulation 5 amends the list of reference numbers which the Commissioners may require an applicant to include in an application to register for machine games duty.

Regulation 4 amends regulation 7 of the principal Regulations, which makes provision for applications to register for machine games duty, to clarify the registration of those persons who expect to be registrable persons within 3 months of applying and to provide that all registrable persons are to be registered as soon as is reasonably practicable.

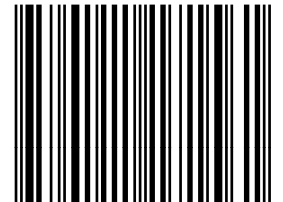
A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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