



Machine Games Duty – Should you have registered ?

What is this about?

It is a legal requirement that premises offering gaming machines and other cash-prize machine games for play are covered by a registration for Machine Games Duty (MGD) with HM Revenue & Customs (HMRC). If, on 1 February 2013, you will be responsible for premises where machines are offered you need to apply to register.

If you apply for MGD registration **immediately**, HMRC may be able to process your application in time and you **may avoid a penalty for late registration**. From 1 February, if you offer machines for play on premises and you are not registered you may be liable to a penalty even if no tax is owed. Applying for registration before the 1 February will make it less likely that a penalty will be due.

You may need to register for MGD if you are responsible for premises such as bookmakers, amusement arcades, bingo halls, pubs and clubs. Registration may also be required for other venues that offer cash prize machine games for play, for example shopping centres, cafes – for MGD purposes it does not matter that cash-prize machine games are not described as “gaming machines”.

MGD replaces VAT charged on the income from gaming machines and Amusement Machine Licence Duty (AMLD).

How do I register?

HMRC strongly advise that the simplest, quickest and most secure way to register is via the MGD Online Registration Service. To register go to www.hmrc.gov.uk/machinegamesduty/ and select the “Register for MGD” link from the “Do it Online” section on the right hand navigation screen.

Accounting for MGD

If you are liable to pay MGD you need to keep good records of your machine takings. Periodically (usually every quarter) you need tell HMRC what you owe and make the required return and payment on time. If you are registered for the HMRC MGD online service then you should make your return and payment online. Customers who have not opted to use the online service will need to allow enough time for their completed return and payment to be received and processed by HMRC by its due date .

Where can I get more help?

Information about MGD is available on the MGD website www.hmrc.gov.uk/machinegamesduty/. If you can't find the information you need on the website, the [Excise and Customs Helpline](#) can offer support – you can telephone them on 0845 010 9000 from Monday to Friday 8.00am - 6.00pm (except weekends and Bank Holidays).