HM Revenue & Customs

Registration number

Machine Games Duty (MGD)

If you have gaming/quiz machines on your premises for customers' use, you need to pay the correct MGD.

Do you have or expect to have gaming/quiz machines on your premises?

NO

No further action required.

YES

Do they pay out cash or vouchers worth more than the cost to play?

NO

Do you know as the tenant, you are responsible for registering with HMRC and paying MGD? See 'Tenants' section in Machine Games Duty (Excise Notice 452).

Register now on GOV.UK (search for Machine Games Duty) to avoid a penalty. See 'Registration' section in Machine Games Duty (Excise Notice 452).

Do you know how to calculate MGD? This is on the full profit, before any profit is shared. See 'How to work out what MGD is due' section in Machine Games Duty (Excise Notice 452).

Do you know how to make quarterly returns for MGD? See 'Returns and duty payment' section in Machine Games Duty (Excise Notice 452).

Do you know there's NO VAT due on machine games profit? See 'VAT' section in Machine Games Duty (Excise Notice 452). (VAT may still be payable on the rental of the machine from your supplier).

Remember you need to **deregister** when you leave the tenancy. See 'How to deregister' section in Machine Games Duty (Excise Notice 452). To deregister online: use your online account. In writing: (30 days prior) **HMRC, Excise Processing Teams, BX9 1GL Quote, MGD deregistration.**

Please complete our 1 minute survey about Machine Games Duty