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STATUTORY INSTRUMENTS

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**2014 No. 47**

**EXCISE**

**The Machine Games Duty (Types of Machine) Order 2014**

<i>Made</i>	- - - - -	<i>14th January 2014</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - - -	<i>15th January 2014</i>
<i>Coming into force</i>	- -	<i>6th February 2014</i>

The Treasury, in exercise of the powers conferred by paragraph 5(4) of Schedule 24 to the Finance Act 2012(1), make the following Order:

**Citation and commencement**

1. This Order may be cited as the Machine Games Duty (Types of Machine) Order 2014 and comes into force on 6th February 2014.

**Amendment of paragraph 5 of Schedule 24 to the Finance Act 2012**

2. Paragraph 5(2) of Schedule 24 to the Finance Act 2012 (types of machine) is amended as follows.

3. (1) In paragraph 5(2)(a) for “10p” substitute “20p”.  
(2) In paragraph 5(2)(b) for “£8” substitute “£10”

14th January 2014

*David Evennett*  
*Karen Bradley*  
Two of the Lords Commissioners of Her  
Majesty’s Treasury

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**Status:** This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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## EXPLANATORY NOTE

*(This note is not part of the Order)*

This Order, which comes into force on 6th February 2014, amends paragraph 5(2) of Schedule 24 to the Finance Act 2012 so as to increase the stake and prize limits for a “type 2 machine”. For the purposes of machine games duty, machines are divided into two types. Paragraph 5(2) defines a “type 2 machine” as any machine on which all the dutiable games which can be played are for a stake of not more than 10p and for a cash prize of not more than £8. “Type 2 machines” attract the lower rate of duty. Any other machine is a “type 1 machine” attracting the standard rate of duty.

This Order amends the definition of a “type 2 machine” so that the highest charge payable for playing a dutiable machine game on such a machine must not exceed 20p and the maximum amount of cash that can be won from playing a dutiable machine game on such a machine must not exceed £10. The effect is to increase the threshold for the lower rate of duty.

A Tax Information and Impact Note covering this instrument will be published on the HMRC website at <http://www.gov.uk/thelibrary/tiins.htm>.