

When to use this form

Use this form to tell us about the business you want to register for Machine Games Duty (MGD).

Please read Notice 452 *Machine Games Duty* before filling in this form. Make sure you answer all the questions appropriate to your circumstances. Depending on your circumstances there may be additional forms that need to be filled in or we may need you to send us some supporting documents. If we do, we will ask for these on this form.

Please write clearly in black ink and use capital letters.

For further information go to hmrc.gov.uk and enter *Machine Games Duty* in the *Search* facility.

Send your completed form(s) to:

HMRC
National Registration Unit
Portcullis House
21 India Street
GLASGOW
G2 4PZ

To find out what you can expect from us and what we expect from you go to www.hmrc.gov.uk/charter and have a look at *Your Charter*.

Groups

Read this section only if you want to register as a group

The conditions for creating a Machine Games Duty group are:

- There must be at least two members.
- Only one member must be appointed as group representative.
- All members must be bodies corporate with UK establishment or, if incorporated overseas, must have a fixed establishment in the UK.
- If already registered for MGD, members must first deregister and then register as part of the group.
- All companies joining the group must fall under common control.
- The controlling body:
 - may be the representative member of the group.
 - must have fifty-one per cent or a majority shareholding or voting rights of the group.
 - must share the risk and rewards of the group or their accounts must be consolidated with the rest of the companies.

If you still want to register as a group please also fill in forms:

- MGD3 *Application for group treatment* and
- MGD3a *Corporate body to be included in a MGD group*

and return them with this form. The group representative is responsible for completing forms MGD1, MGD3 and MGD3A.

About the business you want to register

Please tell us the type of business you want to register *tick one box*

• Sole proprietor - a business that has only one owner or is jointly owned by a married couple/civil partners

Go to question 1

• Partnership - a business run by two or more individuals who share management and profits

Go to question 5

• Limited liability partnership - a partnership in which some or all partners have limited liability

Go to question 9

• Corporate body - a number of people acting together (the body has a separate legal identity from the individual members' identity)

Go to question 15

• Unincorporated body - a number of people acting together who do not form a separate legal body, for example, a club

Go to question 20

Sole proprietor

<p>1 Full name</p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/>	<p>3 Do you have a National Insurance number?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, give your National Insurance number</p> <input type="text"/>
<p>First name(s)</p> <input type="text"/>	<p>4 Are you registered for VAT in the UK?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, give your VAT Registration Number</p> <input type="text"/>
<p>Surname</p> <input type="text"/>	<p><i>Go to question 23</i></p>
<p>2 Date of birth DD MM YYYY</p> <input type="text"/>	

Partnership

<p>5 Name of the partnership</p> <input type="text"/>	<p>7 Do you have a Unique Taxpayer Reference (UTR) for the partnership?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, give the UTR number</p> <input type="text"/>
<p>6 Total number of partners within the partnership</p> <input type="text"/>	<p>8 Is the partnership registered for VAT in the UK?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, give the VAT Registration Number</p> <input type="text"/>
<p>Please fill in form MGD2 <i>Details of partners</i> with each partner's details and return it with this form</p>	<p><i>Go to question 23</i></p>

Limited liability partnership

9 Name of the limited liability partnership	<input type="text"/> <input type="text"/>	12 Do you have a Unique Taxpayer Reference (UTR) for the partnership?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Please fill in form MGD2 <i>Details of partners</i> with each of the partner's details and return it with this form		If Yes, give the UTR number	
		<input type="text"/>	
10 Company registration number including any prefix if applicable	<input type="text"/>	13 Is the partnership registered for VAT in the UK?	Yes <input type="checkbox"/> No <input type="checkbox"/>
		If Yes, give the VAT Registration Number	
		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
11 Date of incorporation DD MM YYYY	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	14 Are you creating a MGD group?	Yes <input type="checkbox"/> No <input type="checkbox"/>
		If Yes, make sure you have read the <i>Groups</i> section on page 1. The group representative should then fill in forms MGD3 and MGD3A	
		Go to question 23	

Corporate body

15 Name of the corporate body	<input type="text"/> <input type="text"/>	17 Do you have a Unique Taxpayer Reference (UTR)	Yes <input type="checkbox"/> No <input type="checkbox"/>
		If Yes, give the UTR number	
		<input type="text"/>	
16 Is the business incorporated in the UK?	Yes <input type="checkbox"/> No <input type="checkbox"/>	18 Is the business registered for VAT in the UK?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If Yes, please give the company registration number including any prefix if applicable		If Yes, give the VAT Registration Number	
<input type="text"/>		<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Date of incorporation DD MM YYYY		19 Are you creating a MGD group?	
<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		Yes <input type="checkbox"/> No <input type="checkbox"/>	
If No, please give the country of incorporation		If Yes, make sure you have read the <i>groups</i> section on page 1. The group representative should then fill in forms MGD3 and MGD3A	
<input type="text"/>		Go to question 23	
Foreign incorporation reference number if applicable			
<input type="text"/>			

Unincorporated body

20 Name of your unincorporated body <input type="text"/> <input type="text"/>	22 Is the body registered for VAT in the UK? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, give the VAT Registration Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Go to question 23
21 Do you have a Unique Taxpayer Reference (UTR) Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, give the UTR number <input type="text"/>	

About your business

23 Trading name of the business <i>if any</i> <input type="text"/> <input type="text"/>	26 Do you want us to use alternative correspondence details for your business? Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, please fill in the following boxes If No, go to question 27 Correspondence address <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/> Country, if not in the UK <input type="text"/> Alternative contact information <i>You must provide at least one contact phone number</i> Phone number <input type="text"/> Mobile number <input type="text"/> Fax number <i>if applicable</i> <input type="text"/> Email <input type="text"/>
24 Business address <i>This is the address where most of the day to day running of the business is carried out</i> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> Postcode <input type="text"/> Country, if not in the UK <input type="text"/>	27 You can nominate someone now to act as your overseas MGD representative. If you do not make a nomination now we may ask you to make one at a future date. HMRC does not have to approve the person you nominate Would you like to nominate such a representative Yes <input type="checkbox"/> No <input type="checkbox"/> If Yes, please fill in form MGD4 <i>Overseas representatives</i> and return it with this form
25 Contact information <i>You must provide at least one contact phone number</i> Phone number <input type="text"/> Mobile number <input type="text"/> Fax number <i>if applicable</i> <input type="text"/> Email <input type="text"/>	

Business operation details

28 Date that machines subject to MGD were, or will be, available for play DD MM YYYY
For groups, this is the date that the first machine was, or will be, available for play within the group

29 How many machines do you expect to be available for play in the first three months of business?
For groups, this is the total number of machines available for play within the group

30 Is your business seasonal?

Yes No

31 Have you previously been registered for MGD?

Yes No

If Yes, give your previous MGD registration numbers

1
2
3

32 Are you associated with any other businesses which are registered for MGD?

Yes No

If Yes, give the MGD registration numbers

1
2
3

33 What is the main activity of the business? *tick one box*
For groups, this will be the representative's Trade Class

- Amusement or Gaming Machine Supplier
- Adult Gaming Centre
- Family Entertainment Centre
- Bookmaker and Betting Activities
- Bingo Promotions
- Casino
- Public House
- Clubs (including working men's clubs and Royal British Legion)
- Other

If you ticked Other, what is the business activity?

Business licences

<p>34 Does your business have an operating licence from the Gambling Commission?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, give us your Gambling Commission Operators Licence number</p> <input type="text"/>	<p>36b Do you hold any of these licences or permits for premises in Northern Ireland <i>tick all relevant boxes</i></p> <p>Registration certificate including a club registration <input type="checkbox"/></p> <p>Bookmaking office licence <input type="checkbox"/></p> <p>Bingo club licence <input type="checkbox"/></p> <p>Amusement permit <input type="checkbox"/></p> <p>License issued under the Licensing Order <input type="checkbox"/></p>
<p>35 Are you the tenant of a pub where the alcohol licence is held by your landlord?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p>	<p>37 Do you have any premises for which you do not hold a relevant licence or permit?</p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, please fill in form MGD5 <i>Premises</i> and send it back to us with this form</p>
<p>36a Do you hold any of these licences or permits for premises in Great Britain <i>tick all relevant boxes</i></p> <p>Local authority premises licence <input type="checkbox"/></p> <p>Family entertainment centre gaming machine permit <input type="checkbox"/></p> <p>Club gaming permit <input type="checkbox"/></p> <p>Club machine permit <input type="checkbox"/></p> <p>Prize gaming permit <input type="checkbox"/></p> <p>On-premises alcohol licence <input type="checkbox"/></p> <p>Club premises certificate <input type="checkbox"/></p>	

Declaration

I declare that to the best of my knowledge and belief the information I have given on this form and any accompanying documents is complete and correct.

<p>Name</p> <input type="text"/> <input type="text"/>	<p>Signature</p> <input type="text"/>
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Date DD MM YYYY

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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What happens next

Once we get your forms and we have all of the information we need we will send you a registration certificate.

If we need any more information we will contact you.

Please return completed form(s) to the address on page 1.