

## 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](http://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](http://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                        | <input type="checkbox"/> | <i>Go to question 1</i>  |
| • Partnership - a business run by two or more individuals who share management and profits   | <input type="checkbox"/> | <i>Go to question 5</i>  |
| • Limited liability partnership - a partnership in which some or all partners have limited liability                                 | <input type="checkbox"/> | <i>Go to question 9</i>  |
| • Corporate body - a number of people acting together (the body has a separate legal identity from the individual members' identity) | <input type="checkbox"/> | <i>Go to question 15</i> |
| • Unincorporated body - a number of people acting together who do not form a separate legal body, for example, a club                | <input type="checkbox"/> | <i>Go to question 20</i> |

## Sole proprietor

<p><b>1 Full name</b></p> <p>Title - enter MR, MRS, MISS, MS or other title</p> <input type="text"/>	<p><b>3 Do you have a National Insurance number?</b></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><b>4 Are you registered for VAT in the UK?</b></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><b>2 Date of birth DD MM YYYY</b></p> <input type="text"/>	

## Partnership

<p><b>5 Name of the partnership</b></p> <input type="text"/>	<p><b>7 Do you have a Unique Taxpayer Reference (UTR) for the partnership?</b></p> <p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If Yes, give the UTR number</p> <input type="text"/>
<p><b>6 Total number of partners within the partnership</b></p> <input type="text"/>	<p><b>8 Is the partnership registered for VAT in the UK?</b></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

  

Please fill in form MGD2 *Details of partners* with each of the partner's details and return it with this form

10 Company registration number  
including any prefix if applicable

11 Date of incorporation DD MM YYYY

12 Do you have a Unique Taxpayer Reference (UTR) for the partnership?

Yes  No

If Yes, give the UTR number

13 Is the partnership registered for VAT in the UK?

Yes  No

If Yes, give the VAT Registration Number

14 Are you creating a MGD group?

Yes  No

If Yes, make sure you have read the *Groups* 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

  

16 Is the business incorporated in the UK?

Yes  No

If Yes, please give the company registration number including any prefix if applicable

Date of incorporation DD MM YYYY

If No, please give the country of incorporation

Foreign incorporation reference number if applicable

17 Do you have a Unique Taxpayer Reference (UTR)?

Yes  No

If Yes, give the UTR number

18 Is the business registered for VAT in the UK?

Yes  No

If Yes, give the VAT Registration Number

19 Are you creating a MGD group?

Yes  No

If Yes, make sure you have read the *groups* section on page 1. The group representative should then fill in forms MGD3 and MGD3A

Go to question 23



## 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><b>34</b> 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><b>36b</b> 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><b>35</b> 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><b>37</b> 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><b>36a</b> 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><b>Name</b></p> <input type="text"/> <input type="text"/>	<p><b>Signature</b></p> <input type="text"/>
---	--

**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"/>
----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------	----------------------

## 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.**