

# Machine Games Duty Application to Register

Please read Notice 452 MAN before completing this application. Make sure you answer all the questions that are appropriate to your circumstances. Please write clearly and in black ink.

All applicants must complete Part A and the Declaration and –

- If you are registering as a sole proprietor you must complete Part B.
- If you are a corporate body, such as a limited company, you must complete Part C.
- If you are registering as a partnership you must complete Part D.
- If you are established outside the Island and wish to appoint a representative in the Island, please complete Part E.
- If you are registering as a group you must complete Part F and enclose the necessary Form(s) MGD 3A MAN providing details of members of the group. The representative member of the group must be the business specified in Part A.
- If you are appointing a local agent please complete Part G.

Please send the completed form to Isle of Man Customs & Excise, PO Box 6, Custom House, North Quay, Douglas, Isle of Man, IM99 1AG. If you need further help or have any other queries, please call the Advice Centre on +44 (0) 1624 648140.

## Part A – About the business

What type of business do you wish to register?

- Sole Proprietor
- Partnership
- Limited Company
- Unincorporated Body (e.g. club)
- Other (*please specify below*)

Full Name(s)

  

Trading name (*if different*)

Address of principal place of business

Address:
<input type="text"/>
<input type="text"/>
<input type="text"/>
Postcode:

VAT Registration Number (*if any*)

Do you hold a Gambling Supervision Commission –

- Casino licence?  Yes  No
- Certificate for the operation of a controlled machine(s)?  Yes  No
- Licence for operation of a betting office?  Yes  No

Contact Information -

Telephone:
Mobile number:
Fax No:
Email:
Address for correspondence:
Person to contact:

Do you have a website?  Yes  No

If so, what is its address?

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Are you resident outside the Isle of Man?  Yes  No

If so, have you nominated an "overseas representative" in the Isle of Man to deal with Machine Games Duty for you?  Yes  No

**If you have nominated an "overseas representative" please complete Part E**

Date that machines liable to Machine Games Duty were, or will be, available for play

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Is your business seasonal?  Yes  No

Have you previously been registered for MGD?  Yes  No

If Yes, what was the registration number

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Are you associated with any other businesses which are registered for Machine Games Duty?  Yes  No

If Yes, provide their registration number(s)

1.
2.
3.
4.

What is your main business activity?


What is your main business activity to which Machine Games Duty applies?

- Casino
- Licensed bookmaker
- Amusement arcade
- Controlled machine in club
- Controlled machine in public house
- Controlled machine (other sites) *(Please specify)*

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Do you have more than one site containing machines liable to Machine Games Duty?

- Yes                       No

If Yes, submit details on form MGD 5 MAN

If No, please give the address of the site containing machines liable to Machine Games Duty?

Address:
Postcode:

**If you have more than one premises containing machines liable to Machine Games Duty, please complete form MGD 5 MAN**

**Part B – Sole Proprietor**

Date of birth (if sole proprietor)

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National Insurance number (if sole proprietor)

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**Part C – Corporate Bodies**

Where is the business incorporated?

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Company registration (or other reference) numbers

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Date of Incorporation

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## Part D – Partnership

Total number of partners

Is the partnership registered at General Registry (eg business name, limited partnership)?

Yes

No

**Please complete form MGD 2 MAN with details of all the partners and submit it with this application**

## Part E – Overseas Representative

This is someone nominated to deal with the Machine Games Duty affairs of an operator who is resident outside the Isle of Man. Customs and Excise does not have to approve the person nominated, but they must be resident in the Island.

Name and address of Overseas Representative

Name:

Address:

Postcode:

Contact information -

Telephone:

Mobile number:

Fax:

Email:

Address for correspondence:

Postcode:

## Part F – Group Registration

The group representative must be a member of the group and must be the business specified in Part A. The group representative is the group member that submits returns and with which Customs and Excise will normally correspond. Conditions for creating a group for MGD purposes –

- There must be at least 2 members to form a group
- Only one member can be appointed as the group representative
- All members must be bodies corporate established in the Isle of Man or United Kingdom
- If already registered for MGD, members must first deregister before joining the group
- All members of the group must fall under common control
- The controlling body may be the group representative, must have 51% or a majority shareholding or voting rights in the group, and must share the risk and rewards of the group or have accounts consolidated with the rest of the group

Total number of members of group

Is each member of the group –

A corporate body?

Yes

No

Resident or established in the Isle of Man?

Yes

No

**You should complete form MGD 3A MAN with details of all the members of the group**

## Part G – Appointment of agent

You may wish to appoint an agent in the Island to handle your Machine Games Duty affairs. This person would be responsible for making your returns and handling payment of Machine Games Duty to Customs and Excise.

Please note that you will remain liable for any Machine Games Duty that is not paid, and for any penalties or interest arising from late or non-payment or late or non-submission of returns.

Name of person to act as agent

Address

Address:
Postcode:

Contact details

**Note**

This agent has permission to act on your behalf in respect of MGD.

However, you remain liable for any MGD payable, and for any penalties or interest arising from late or non-payment, or late or non-submission of returns.

Telephone:
Mobile number:
Fax:
Email:
Address for correspondence:
Postcode:

VAT Registration number

Does the person hold a licence or certificate from the Gambling Supervision Commission?

Yes

No

If Yes, give details

Date from which the person is to act as your agent

## 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.**

**I understand that where a group registration is applied for all members of the group will be jointly and severally liable for machine games duty due from the representative member for the period that the group exists.**

Status or position

*(e.g. proprietor, partner, director, trustee etc)*

Date

Full name

Signature

Accompanying documents –

MGD 2 MAN – details of partners	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
MGD 3A MAN – details of group members	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No
MGD 5 MAN – details of premises	<input type="checkbox"/>	Yes	<input type="checkbox"/>	No

### Privacy Notice

The Treasury collects information about you in order to administer taxation and carry out other functions for which it is responsible (e.g. National Insurance, customs and excise duties, property rates, social security benefits, state pensions and legal aid etc.), and for the detection and prevention of crime.

Whilst that information will primarily be provided by you, where the law allows we may also get information about you from other organisations, or give information about you to them. This may be to check the accuracy of the information provided, prevent or detect crime or protect public funds in other ways. These organisations may include other government departments, the police and other agencies.

To find out more about how we collect and use personal information, contact any of our offices or visit our website at: <https://www.gov.im/about-the-government/departments/the-treasury/privacy-notice/>