

TOP TEN TIPS TO HELP YOU TO COMPLETE YOUR MACHINE GAMES DUTY (MGD) PAPER RETURN (MGD 6)

1. Fill in your MGD return and send it to HMRC by the due date in the envelope provided. Make sure it reaches HMRC by the 30th day following the end of the return period. If the 30th day falls on a weekend or bank holiday your return and payment must reach HMRC by the **previous** working day. **Please see overleaf for 2014/15 deadline dates.**
2. You must complete an MGD return for every return period even if there is no MGD to pay. If you do not have any machine games takings in a period you must still submit a NIL return with '0' entered in the boxes as appropriate.
3. Make sure you sign and date your MGD return confirming that the information given is correct and complete. Send your completed return, which must have an original signature, to HMRC, Bradford, BD98 1YY in the envelope provided. If you lose your return you can phone the Excise Helpline on 0300 200 3700 to obtain a duplicate.
4. If you fill in box 2 then you must also fill in box 4 and box 6 . Also, if you fill in box 3 then you must also fill in box 5 and box 6.
5. You must always fill in boxes 6 and 10, even if NIL by entering '0'.
6. We expect most people to enter '0' in boxes 8 and 9. You should only enter a figure other than '0' in box 9 if you have a minus figure in box 6. For box 8 you should enter '0' unless you had a number in box 9 of your previous return.
7. Use your return to show your takings and account for the duty due that period. However, if on any previous return you failed to tell us about some MGD that you owe, enter the figure in Box 7 (up to an amount of £10K). Notice 452: MGD Section 15 provides more detailed information.
8. The payslip at the bottom of your MGD return tells you how to pay your MGD. HMRC recommends that you pay MGD electronically by either Direct Debit (to pay by Direct Debit you will need to 'sign up' to use HMRC online service), Billpay or Internet and phone banking.
Always send in your completed MGD return to HMRC in the envelope provided by the 'due' date. Please see overleaf for 2014/15 deadline dates.
9. Remember, if you don't send your return and payment to HMRC on time, penalties may be charged.
10. You can always file your return online. To get started you will need to sign up to use HMRC's MGD Online service. For information on how to do this go to <http://www.hmrc.gov.uk/machinegamesduty/mgd-file-online.htm>

Return & Payment deadlines from the 1 January 2014 to 31 March 2015

The table below shows the return and payment deadlines for the tax year 2014/15

Accounting period ending	Deadline for MGD return and payment
31 March 2014	30 April 2014
30 April 2014	30 May 2014
31 May 2014	30 June 2014
30 June 2014	30 July 2014
31 July 2014	29 August 2014
31 August 2014	30 September 2014
30 September 2014	30 October 2014
31 October 2014	28 November 2014
30 November 2014	30 December 2014
31 December 2014	30 January 2015
31 January 2015	27 February 2015
28 February 2015	30 March 2015

Please note: These dates do not apply for those MGD customers who have opted for Non-Standard Accounting Periods (NSTPs).