HM Revenue & Customs

Machine Games Duty Online Registration step by step guide

If you're new to Machine Games Duty (MGD) or HM Revenue & Customs (HMRC) Online Services (a new user) or if you've already signed up to use the services (existing user), this guide provides step by step instructions on how to register for MGD and how to sign up to use HMRC Online Services. There are some sample screenshots to show you how this works.

Before you register

Dependent upon the type of business you are registering, you will need some or all of the following information to complete your MGD registration application:

- Gambling Commission Operators Licence number (if held)

- types of any other licences or permits under which machine games are provided to play (if held)

- address of any premises where machine games are provided for play, which are not covered by any relevant licence or permits (if held)

- approximate number of machines expected to be available for play

- VAT Registration Number (if held)

- Unique Taxpayer Reference (if held)

- National Insurance Number

- the MGD Reference of any person 'connected to you'

- Company Registration Number including prefix and date of incorporation (this is for Corporate Bodies and Limited Liability Partnerships only)

To register for MGD you must have a Government Gateway account (for an 'Organisation') and if you are using HMRC Online Services for the first time, one will be created for you as part of the MGD registration application.

When you use the MGD Online Service:

- if you see a question mark in a circle 🛈 you'll find more information and help if you click on it

- if you see a red asterisk * you need to enter some more information. You cannot leave the field blank

If you're an 'existing user' and have a 'Government Gateway' account for an 'Organisation' and have a User ID and password please go to **Section A .**

If you're a 'new user' and signing up to use HMRC Online Services for the first time please go to **Section B**.

<u>Section A</u>

1. Go to <u>HMRC Online Services</u> (online.hmrc.gov.uk)

2. In the 'Existing user' section enter your User ID and password and click on the 'Login' button

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Online Services

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Your HMRC services

Customer Communications

To view communications you have received from HM Revenue & Customs in relation to your VAT registration, please follow the link below.

You have 0 unread messages

View all communications ▶

Main menu
▶ Your HMRC services
▶ Your account
▶ Tools & Calculators

Register for HMRC taxes

The Online Tax Registration Service allows you to register a business with HM Revenue & Customs (HMRC) for Self Assessment, Corporation Tax, PAYE for Employers, VAT and Machine Games Duty. Follow the 'Register for HMRC taxes' link below to use this service.

- Self Employed
- Partnership
- Employers
- Limited company
- VAT

To register your business, please follow the 'Register for HMRC taxes' link below.

Register for HMRC taxes ▶

If you have been given a delegate reference and access code to allow you to store a business registration, please follow the 'Access registration as a delegate' link below.

Access registration as a delegate ▶

Services you can use

Site content tools
Allows you to monitor content relating to VAT, Excise and Customs duties and get notifications when content changes.

Access service

Services you can add

Alcohol & Tobacco Warehousing Declaration (ATWD)
Provides a free to use service, which allows excise warehousekeepers to submit their Excise Warehouse Form (W1) online.

▶ Enrol for service

Construction Industry Scheme (CIS)
For contractors to submit CIS verifications and monthly returns on behalf of their clients.

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Corporation Tax (CT)
For companies to submit CT returns and view liabilities and payments.

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Duty Deferment Electronic Statements (DDES)
For traders with deferment approval, to view and download statements transactions.

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electronic Binding Tariff Information (eBTI)
For importers, exporters and/or their representatives, who require a legally binding ruling on the Tariff Classification of their goods.

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Excise Movement and Control System (EMCS)
For excise businesses to capture, process and report on movements of their excise goods under duty suspension.

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Import Control System (ICS)
For carriers and carrier permitted third party declarants to submit 'Entry Summary Declarations (ENS)' to the UK ICS system. Overseas traders must enrol for this service on the Government Gateway website.

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Machine Games Duty (MGD)
For companies to submit MGD returns.

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New Computerised Transit System (NCTS)
A basic, free to use service, suitable for low volume NCTS users.

▶ Enrol for service

New Export System (NES)
For traders to submit (3rd country) Export Declarations to the CHIEF system.
You cannot use this service until you upgrade your credentials to a digital certificate.

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PAYE for Employers
For employers to submit Pay As You Earn (PAYE) returns & forms, view statutory notices & reminders and make payments.

▶ Enrol for service

Pension Schemes for Administrators
For Pension Scheme Administrators to view data, submit returns

▶ Enrol for service

Withdrawn - do not use

3. On the 'Your HMRC services' page, click on the 'Register for HMRC taxes' link.

4. On the 'Registration - What would you like to do' page click on the 'Register for Machine Games Duty' link.

5. To continue registering for MGD, please click 'next'

Now go to **number 8** in **Section B** to see an overview of the registration process.

Section B

If you are **new** to HMRC online services:

1. Go to HMRC Online Services (online.hmrc.gov.uk) and you'll be taken the screen below

2. Click on the 'Register' button in the 'New User' section at the right-hand side of the page.

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What would you like to do?

Sign up to file returns online

If you are already registered with HM Revenue & Customs (HMRC) for tax and make your returns on paper but now want to file them online, you need to sign up and enrol to use HMRC Online Services. To do this follow the 'Sign up for HMRC online services' link below.

Sign up for HMRC online services ▸

Tell HMRC you're a new business, new employer or new to VAT

Important note: You should only follow this link if you want to register for an HMRC business tax. If you are already registered for tax and simply want to sign up to file returns online, please follow the 'Sign up for HMRC online services' link on the left of this page.

To register for one or more of the business taxes listed below because you have started in business, taken on an employee for the first time or need to register for VAT, follow the 'Register for HMRC taxes' link below.

- Self Assessment (including Class 2 National Insurance contributions)
- Corporation Tax
- PAYE for employers
- VAT

Do not follow this link if you are an agent or acting on behalf of someone else as you must first sign up for an Agent account via the Government Gateway website.

Once you have your Agent account you can return to the HMRC website and log in to use the business registration service.

If you are not in business but need to tell HMRC that you have to file a Self Assessment tax return for another reason, for example you have income from property or capital gains, read Registering for Self Assessment.

Register for HMRC taxes ▸

Register for Machine Games Duty

Please follow the 'Register for Machine Games Duty' link below to register with HMRC for Machine Games Duty (MGD).

Do not follow this link if you are an agent, or acting on behalf of someone else as you must first sign up for an Agent account on the Government Gateway website.

Once you have your Agent account you can return the HMRC website and log in to register for MGD.

Register for Machine Games Duty ▸

3. On the 'What would you like to do?' page click on the 'Register for Machine Games Duty' link at the bottom left hand side of the page.

Register for Machine Games Duty

This service allows you to register a business with HM Revenue & Customs (HMRC) and enrol for Machine Games Duty (MGD) and enrol for the MGD online service.

To register a business you must have a Government Gateway account. If you don't have a Government Gateway account one will be created for you as part of the registration process.

You will have 90 days to complete the registration from the date you start to fill it in. The information you enter will be saved automatically as you move through the pages.

Do you already have a Government Gateway account? ⑦

To register the business, please follow the relevant link below.

I have an account login ▸
Create an account for me ▸

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4. If you are a 'new user' and need to create a Government Gateway account click on 'Create an account for me'.

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Online Services

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Create a Government Gateway account

About you

Please enter the details below then click the 'Next' button to continue. Fields are not case sensitive.

HM Revenue & Customs (HMRC) recommend that you enter an email address. If you enter an email address, HMRC can re-issue your User ID or provide you with a replacement password online if you lose them.

ⓘ The information you enter below must apply to you personally and not to the business you are registering.

* indicates required information

Full name:* [   ] ⓘ

Providing an email address will allow you to retrieve your User ID or generate a new password online if you lose them.

Email address: [   ] ⓘ

Confirm email address: [   ]

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5. On the 'Create a Government Gateway account: About you' page you will need to type in your full name in the first field. If you have an email address and are happy to provide it, please do so in the 'Email address' field and again in the 'Confirm email address' field. Then click 'Next'.

Please note: HMRC recommends that you provide an email address even though this isn't a required field.

The email address you provide will be used to:

- confirm (from the Government Gateway) that your Online Government Account has been set up
- send you a replacement User ID or password (if you lose or misplace either one) rather than sending them to you through the post

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Create a Government Gateway account

Create password and confirm terms and conditions

Please complete the details below then click the 'Next' button to continue, fields are not case sensitive.

Choose a password you can remember as you will need it every time you log in to online services.

Your password must:

- be between eight and twelve characters (letters and numbers)
- contain at least one number (0-9)
- contain at least one letter (a-z)
- not contain the word 'password'.

* indicates required information

Password: * [   ]

Confirm password: * [   ]

Terms & Conditions

Please view the terms and conditions by following the link below. You must then tick the checkbox to confirm you have read them before clicking the 'Next' button to proceed. If you do not confirm that you have read the terms and conditions, you will be unable to use HM Revenue & Customs Online Services.

View Terms & Conditions

☐ Please confirm that you have read the terms and conditions *

6. On the 'Create a Government Gateway account - Create password and confirm terms and conditions' page you will need to create a password and accept the terms & conditions. When creating your password it's important that you choose one you can remember easily.

It must be between eight and twelve characters (letters and numbers), contain at least one number (0-9), contain at least one letter (a-z), and not contain the word "password". Make a note of it, and keep it secure.

You must confirm that you have read HMRC's terms and conditions before you can enrol for HMRC Online Services. Follow the 'View Terms and Conditions' link which opens up a new window in which the terms and conditions are set out.

Once you have read them, close the text by clicking on the 'X' ('close' button) in the top right-hand corner of the page. To proceed, click in the box next to 'Please confirm that you have read the terms and conditions', then click 'Next', at the bottom right-hand side of the page.

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Create a Government Gateway account

Note User ID

✔ Your Government Gateway account has been created.

Your User ID is: 644962985724

Important note

You must make a note of this User ID. For security reasons you will be asked to enter the User ID again before you submit this registration. You will also need it every time you log in to use HM Revenue & Customs (HMRC) online services, along with your password.

HMRC recommend you print a copy of this information using the print facility on your browser, as it will not be displayed again, nor will you receive written confirmation of it.

Click the 'Next' button to continue with your registration.

[Next]

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7. The 'Create a Government Gateway account - Note User ID' page explains that you have now been set up with a Government Gateway account and your unique User ID for that account is shown on screen. Click 'Next' to continue

Please make a note of your User ID and keep it safe as you will need it, along with the password you have created, every time you use the MGD Online Service.

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Register for Machine Games Duty

Type of business

It is important that HM Revenue & Customs (HMRC) know what type of business you want to register so you are only asked the relevant questions.

Please select the type of business you want to register from the options shown below, then click the 'Next' button to continue.

Please note: If you are changing the legal entity of the business, for example from Sole Proprietor to Corporate Body, you must select the entity type that the business is changing to.

Type of business: ⑦ *
- ○ Please select an option
- ◉ Sole proprietor
- ○ Partnership
- ○ Limited Liability Partnership
- ○ Corporate Body
- ○ Unincorporated body (eg clubs and societies)

Terms and Conditions

Please view the terms and conditions by following the link below. You must then tick the checkbox to confirm you have read them before clicking the 'Next' button to continue. If you do not confirm that you have read the terms and conditions, you will be unable to register for HM Revenue & Customs taxes.

▸ View terms and conditions

☑ Please confirm that you have read the terms and conditions *

8. On the 'Register for Machine Games Duty - Type of business' page, click on the type of business you want to register (for example sole proprietor) then click the box at the bottom left of the screen to confirm that you have read the terms and conditions and click 'Next' to continue.

Online Services

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What you will need

Based on the answers you have given to the questions about the business, you will need the following information to complete the registration.

Please note: The system will time you out if you do not use it for 15 minutes. Any information you have entered so far will not be saved unless you click the 'Next' button below.

If you are timed out on a later page in your application, any information you have entered up to that point will be saved. When you log back in you will be returned to the page you where using when you were timed out.

To continue please click the 'Next' button below.

You will need the:

- Gambling Commission Operators Licence number (if held) and the types of any other licences/permits under which machine games are provided for play (if held)
- address of any premises where machine games are provided for play which are not covered by a relevant licences or permits
- approximate number of machines expected to be available for play
- VAT Registration Number (if held)
- Unique Taxpayer Reference (if held)
- National Insurance number
- The MGD Reference of any person 'connected to you' ⓘ

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9. Based on the type of business you have selected, you will need to complete a number of screens to complete your registration application. You will need to have a number of pieces of information about your business to hand. This information is covered in the '**Before you register**' section of this guide (Page 1). Click 'Next' to continue.

Please note the system will time you out if it is not used for 15 minutes. Any information you have entered so far will not be saved unless you click 'Next'.

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Registration summary

Business registration

▸ Registration summary

▸ About you

▸ About the business

▸ Machine Games Duty registration

▸ View and print

▸ FAQs

You must complete all the sections below before the registration can be submitted.

Please note: Due to a forthcoming upgrade of this service any new registration applications **must** be submitted by 06.00 hours on 12 October 2012. Any incomplete applications not submitted by this date will not be retained.

To complete, view or amend a section, please follow the relevant link in the 'Status' column or click the 'Next' button to start completing the first section.

To delete this registration click the 'Delete' button. You cannot do this if you have accessed this registration as a delegate.

Share this registration form

If you want to allow another person, such as an agent to complete, view or amend this registration you can share it with them by setting them up as a delegate. To do this please follow the 'Set up a delegate' link below.

Set up a delegate ▸

✔ A tick means you have entered information in this section
→ An arrow means you haven't entered information in this section
✖ A cross means this section is incomplete or information within it is invalid

Section	Status
About you	→ Personal information
About the business	→ Business details
	→ Business address
	→ Business contact details
Machine Games Duty registration	→ Machine Games Duty details
	→ Correspondence details
	→ Licences and premises
	→ Return p...

[Delete]   [Next]

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10. At the 'Registration Summary' page you must complete all of the following sections before the registration can be submitted:

- About You (personal information about the person to be registered)
- About the business (business details, business address and business contact details)
- Machine Games Duty registration (MGD details, correspondence address, licence and premises details and return details)

The information on the 'Registration Summary' page is divided into sections and each section lists the actions which need to be completed in the status column. The status marking will help you to mange the progress of your registration application. This will be one of the following:

✔ a tick where the information has been entered
→ an arrow where you still have to enter information
✖ a cross where there is an error with the information entered

When you have completed all three sections and the status displays a tick (✔) you are ready to submit your registration application. To view or amend a section before submission, follow the relevant link in the 'status' column (→ Business details). Click 'Next' to submit your details.

11. You will need to complete the declaration section. You must select the capacity in which you are completing the registration from the drop-down box, then tick the declaration box and click the 'next' button. You will then need to enter your Government Gateway User ID and password (this is the information we asked you to make a note of at number 7).

Once you have requested to register for MGD and signed up to use the MGD Online Service, you will receive an Activation Code (sometimes referred to as an Activation PIN) in the post. You should use this to activate your online account, which will include viewing your account details and updating your MGD registration details.

Please note: your Activation Code can take up to a week to arrive and must be used within 28 calendar days of the date of the letter or it will expire and you'll have to request a new one, online.

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Acknowledgment

✔ Your registration application was successfully submitted at 9 October 2012, 11:13:34.

Acknowledgment reference: 3WRS RA7M 9M2I TAM

Please note: The information you have submitted will now be verified. The security checks HM Revenue & Customs (HMRC) perform mean that it will take approximately a week for this process to be completed, however it may sometimes take longer.

HMRC will contact you by post once your registration has been successfully verified.

HMRC recommend you print this information for your records by following the 'View and print' link below.

View and print ▶
Log out and go to the HMRC homepage ▶
Go to your HMRC services ▶

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12. When the registration application is successfully submitted you will see the 'Acknowledgment' page which includes an Acknowledgment Reference. This is an acknowledgment of successful submission and not an acknowledgment of actual registration.

Please print this information for your records as you may need to provide this reference if you contact HMRC about the progress of your application.

13. If your application is successful you will receive your MGD Registration Certificate (including MGD Registration Number) in the post or you can view it online.

14. Click on 'Go to your HMRC services' page to see the services you can use. Wait for your Activation Code to arrive in the post which should be within seven days.

15. When you receive you Activation Code you can go to 'Your HMRC services' page which will display MGD under 'Services you can use'. You should click on 'Activate your services' and enter the Activation Code. Once you've used it, it can be securely destroyed.

16. Your MGD online registration is now complete and your HMRC Online Services account is now activated.

17. Next time you log into HMRC Online Services you will enter your User ID and password in the 'Existing users' details.

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