



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 3

REMOTE GAMING DUTY

154 Remote gaming

- (1) For the purposes of this Part “remote gaming” is gaming in which persons participate by the use of—
 - (a) the internet,
 - (b) telephone,
 - (c) television,
 - (d) radio, or
 - (e) any other kind of electronic or other technology for facilitating communication.
- (2) Remote gaming is “pooled prize gaming” for the purposes of this Part if all or any part of the gaming payment is assigned by or on behalf of the gaming provider to a fund (referred to in this Part as a “gaming prize fund”) from which prizes are to be provided to participants in the gaming.
- (3) Remote gaming is “ordinary gaming” for the purposes of this Part if it is not pooled prize gaming.
- (4) The Treasury may by regulations—
 - (a) amend the definition of “remote gaming” in subsection (1), and
 - (b) make such consequential amendments of section 17(2A) of BGDA 1981 (cases in which bingo duty is not charged on bingo played by means of remote communication) as appear to the Treasury to be necessary.

(5) Nothing in subsection (4)(b) affects the generality of section 194(1).