



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 3

REMOTE GAMING DUTY

155 Remote gaming duty

- (1) A duty of excise, to be known as remote gaming duty, is charged on a chargeable person's participation in remote gaming under arrangements (whether or not enforceable) between the chargeable person and another person (referred to in this Part as a "gaming provider").
- (2) In this Part "chargeable person" means—
 - (a) any UK person, and
 - (b) any body corporate not legally constituted in the United Kingdom if the person with whom the arrangements mentioned in subsection (1) are made knows, or has reasonable cause to believe, that at least one potential beneficiary of any prizes from remote gaming under the arrangements is a UK person.
- (3) Remote gaming duty is chargeable at the rate of 15% of the gaming provider's profits on remote gaming for an accounting period.
- (4) The gaming provider's profits on remote gaming for an accounting period are the aggregate of—
 - (a) the amount of the provider's profits for the period in respect of pooled prize gaming (calculated in accordance with section 156),
 - (b) the amount of the provider's profits for the period in respect of ordinary gaming (calculated in accordance with section 157), and

Status: This is the original version (as it was originally enacted).

- (c) the amount of the provider's profits for the period in respect of retained prizes (calculated in accordance with section 158).
- (5) Where the calculation for an accounting period under subsection (4) produces a negative amount—
- (a) the gaming provider's profits on remote gaming for the accounting period are treated as nil, and
 - (b) the amount produced by the calculation may be carried forward in reduction of the gaming provider's profits on remote gaming for one or more later accounting periods.