

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2012, Paragraph 10. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 25

#### REMOTE GAMBLING: DOUBLE TAXATION RELIEF

##### *Consequential amendments*

- 10 In section 13A(2) of FA 1994 (meaning of “relevant decision”), after paragraph (g) insert—
- “(ga) any decision by HMRC as to whether or not any person is entitled to any repayment under section 5E, 8ZA or 26IA of the Betting and Gaming Duties Act 1981 (double taxation relief), or the amount of the repayment to which any person is so entitled;”.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 10.