

SCHEDULES

SCHEDULE 25

REMOTE GAMBLING: DOUBLE TAXATION RELIEF

Unilateral relief

- 6 In section 33 (interpretation)—
- (a) in subsection (1), after the definition of “the Commissioners” insert—

““foreign tax” means a tax, including any sort of duty or levy, imposed in a country or territory outside the United Kingdom (see also subsection (1B));”, and
 - (b) after subsection (1A) insert—

“(1B) A reference in this Act to a foreign tax does not include any penalty, interest, surcharge or other such cost arising in connection with the tax (whether or not recoverable as if it were that tax).”

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2012, Paragraph 6.