



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 3

REMOTE GAMING DUTY

159 Gaming payments

- (1) Where a chargeable person participates in remote gaming, the “gaming payment” for the purposes of this Chapter is the aggregate of—
 - (a) any amount that entitles the person to participate in the gaming, and
 - (b) any other amount payable for or on account of or in connection with the person’s participation in the gaming.
- (2) If the gaming payment is made to a person other than the gaming provider, it is to be treated for the purposes of this Chapter as made to the gaming provider.
- (3) If the gaming payment has not been made at the time when the chargeable person begins to participate in the remote gaming to which it relates, it is to be treated for the purposes of this Chapter as being made at that time.
- (4) The Treasury may by regulations provide that where a person relies on an offer which waives a gaming payment or permits payment of less than the amount which would have been required to be paid without the offer, the person is to be treated for the purposes of this Chapter as having paid that amount.