



Finance Act 2014

2014 CHAPTER 26

PART 3

GENERAL BETTING DUTY, POOL BETTING DUTY AND REMOTE GAMING DUTY

CHAPTER 4

GENERAL

Offences and evidence

179 Protection of officers

Where an officer of Revenue and Customs takes any action in pursuance of instructions of the Commissioners given in connection with the enforcement of the enactments relating to general betting duty, pool betting duty or remote gaming duty and, apart from the provisions of this section, the officer would in taking that action be committing an offence under the enactments relating to betting or gaming, the officer is not guilty of that offence.