

2014 No. 2257

EXCISE

**The General Betting, Pool Betting and Remote Gaming Duties
(Registration, Records and Agents) Regulations 2014**

<i>Made</i>	- - - -	<i>27th August 2014</i>
<i>Laid before the House of Commons</i>		<i>28th August 2014</i>
<i>Coming into force</i>	- -	<i>18th September 2014</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in sections 163(3), 164(3), 164(5), 164(6), 164(7), 168, 189 and 194(1) of the Finance Act 2014(a).

Citation and commencement

1. These Regulations may be cited as the General Betting, Pool Betting and Remote Gaming Duties (Registration, Records and Agents) Regulations 2014 and come into force on 18th September 2014.

Interpretation

2.—(1) The following definitions apply in these Regulations—

“Gambling Tax Service” refers to arrangements of that name (or to successor arrangements of that or similar name) specified by the Commissioners in a notice;

“notice” refers to one that is published by the Commissioners in the form and manner they decide (and not withdrawn by a subsequent notice);

“section” refers to the given section of FA 2014 (except in regulations 4(2)(b) and 5(1)(a)).

(2) A notification from a registrable person to the Commissioners pursuant to these Regulations is only valid—

- (a) if made using the registration feature of the Gambling Tax Service, or
- (b) if made in the form and manner they specify for the purpose in a notice.

Registration: general

3.—(1) A person may only become registered in the register maintained under section 164(1)(a), (b) or (c) following a successful application for each respective purpose made by that person to the Commissioners.

(2) Each application must be made by notifying the Commissioners.

(a) 2014 c. 26. Section 175 provides for penalties in relation to specified contraventions of these Regulations.

(3) If the applicant holds a remote operating licence, each application must be made using the registration feature of the Gambling Tax Service.

The breach of this paragraph does not preclude the Commissioners determining the application.

(4) The Commissioners need not determine an application during the 14 days after the one they receive it (or 31 days in the case of an application by a person who usually lives in or, if a body corporate, is legally constituted in, a country or territory with which the United Kingdom does not have satisfactory arrangements for the enforcement of liabilities).

(5) If section 171 applies, the Commissioners need not determine an application pending the appointment of a United Kingdom representative by the person.

(6) An application is null and void to the extent that it seeks registration with effect from a day before the one on which the application is determined by the Commissioners.

(7) The applicant must, in the application, provide the Commissioners with the information needed by them for registration as specified in the registration feature of the Gambling Tax Service, or a notice, for a person of that class or description.

(8) A person registered under section 164 must notify the Commissioners of any change to that information within one month of the change or of becoming registered, whichever period ends later.

(9) If a person and the Commissioners disagree about the content of the register as regards that person, a Commissioners' decision under this paragraph about that content prevails.

(10) Where a notification under paragraph (8) or some other fact indicates that the person is no longer required to be registered under section 164 as of a particular day, the de-registration of that person takes effect from that day even if it is before the one on which the Commissioners make the determination.

Registration: groups

4.—(1) Two or more persons may be registered as a group in the register maintained under section 164(1)(a), (b) or (c), provided that each is a body corporate required to be but not otherwise registered under the paragraph in question, and one person controls each of the others.

(2) For these purposes, a body corporate controls another only if—

- (a) it is empowered to control that body's activities, or
- (b) it is that body's holding company within section 1159 of the Companies Act 2006(a).

(3) Each member of the group is jointly and severally liable for the duty payable by any member of the group if the members are registered as that group in relation to that duty.

(4) Regulation 3 applies to the registration of persons as a group with the following modifications—

- (a) any application under regulation 3(1) for registration as a group is only valid if made by a person with its principal place of business in the United Kingdom and proposed as the group lead member;
- (b) in regulation 3(3), the "applicant" refers to any proposed group member;
- (c) for regulation 3(7), the registration feature or notice may specify additional information needed for registration as a group lead or other group member;
- (d) in regulation 3(8), the "person" refers to the group lead member;
- (e) in regulation 3(9), the first mention of "person" refers to the group lead member, the second mention of "person" refers to any group member;
- (f) in regulation 3(10), the "person" refers to any group member.

(5) A person is only eligible to be registered as a group member (other than as the group lead member) under paragraph (1) if—

(a) 2006 c. 46.

- (a) it has provided written consent for such registration to the proposed group lead member; and
 - (b) it has provided written confirmation to each proposed group member that it understands the effect of paragraph (3).
- (6) A person only remains eligible for registration as a group member (other than as the group lead member) under paragraph (1) while the written consent in paragraph (5)(a) remains in force.
- (7) The group lead member must notify the Commissioners under regulation 3(8) of any withdrawal of consent.
- (8) One member of the group with its principal place of business in the United Kingdom replaces another as the group lead member once the agreement of all the group members has been notified to the Commissioners and the register adjusted.
- (9) Continued registration as a group requires a group lead member at all times.
- (10) A person ceases being a member of the group once the agreement of the group lead member and that person has been notified to the Commissioners and the register adjusted.
- (11) A person becomes a member of an existing group once the group lead member has notified the Commissioners of this intention and the register adjusted, subject to paragraph (5) with the omission of “proposed” in each place.

Registration for remote gaming duty: transitional provision

- 5.**—(1) Paragraph (2) applies instead of regulations 3 and 4 in the case of—
- (a) a person who on 18 September 2014 is in the register maintained under section 26J(1) of the Betting and Gaming Duties Act 1981(a); or
 - (b) a person for whom on 18 September 2014 an application for inclusion in that register under regulation 3(1), 4(2) or 4(4)(a) of the Remote Gaming Duty Regulations 2007(b) is undetermined by the Commissioners.
- (2) In such a case, the Commissioners need only be provided with such additional information in writing as they require—
- (a) for the purpose of including that person in the register maintained under section 164(1)(c), and
 - (b) that would be required under regulation 3(7) or 4(4)(c) had it applied.

Records

- 6.**—(1) A person who is in the register maintained under section 164(1)(a), (b) or (c) must prepare and retain such records as the Commissioners specify in a notice for a person of that class or description, and in the form and manner that they specify in the notice for records of that class or description.
- (2) The person must retain those records for the time period specified in the notice for records of that class or description.
- (3) During that time period, the person must allow an officer of Revenue and Customs to inspect those records in the United Kingdom within 14 days starting with the day of receiving a request from such an officer to do so.
- (4) If, including the day the person receives the request, there are less than 14 days remaining in the time period, the person must allow the inspection within that time period.

(a) 1981 c. 63; section 26J(1) was inserted by the Finance Act 2007 (c. 11), Schedule 1, paragraph 2.
 (b) S.I. 2007/2192.

Agents and the Gambling Tax Service

7. A person appointed as an agent by a registrable person for any of the purposes of Part 3 of the Finance Act 2014 is only valid for those purposes while authorised by the registrable person to view that registrable person's record on the Gambling Tax Service without limit as to duty or duties.

*Edward Troup
Simon Bowles*

27th August 2014

Two of the Commissioners for Her Majesty's Revenue and Customs

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations are about registration for general betting, pool betting or remote gaming duty under Part 3 of the Finance Act 2014. Those duties apply starting on 1st December 2014^(a).

Regulation 3 provides for the method and timing of applications for registration.

Regulation 4 provides for the registration of groups of corporate bodies under common control and not otherwise registered. Paragraph (3) makes the group members jointly and severally liable for duty due.

Regulation 5 provides a simplified procedure for those already registered, or who have already applied for registration, for remote gaming duty^(b).

Regulation 6 provides for the maintenance of records by registered persons and for their inspection by officers of HM Revenue and Customs.

Regulation 7 provides that an agent appointed to act for a person in relation to any of the duties must have authorisation to view that person's full Gambling Tax Service^(c) record.

A Tax Information and Impact Note covering this instrument was published on 5th December 2013 alongside the draft legislation for the Remote Gambling Tax Reform and is available on the Government's website at:

https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/264614/1_Remote_gambling_tax_reform.pdf

It remains an accurate summary of the impacts that apply to this instrument.

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(a) Section 198(5) of the Finance Act 2014 (c. 26).
(b) Under the Betting and Gaming Duties Act 1981.
(c) Regulation 2(1) defines the Gambling Tax Service.

£4.25

UK201408273 09/2014 19585

<http://www.legislation.gov.uk/id/uksi/2014/2257>

ISBN 978-0-11-111999-0



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