

## SCHEDULES

### SCHEDULE 25

#### REMOTE GAMBLING: DOUBLE TAXATION RELIEF

##### *Consequential amendments*

- 11 (1) The Table in paragraph 1 of Schedule 41 to FA 2008 (penalties: failure to notify and certain VAT and excise wrongdoing) is amended as follows.
  - (2) In the second column of the entry for general betting duty, for “paragraph 4(1) to (3) of Schedule 1 to BGDA 1981” substitute “paragraph 8(2) of Schedule A1 to BGDA 1981 (obligation to notify reduction etc in qualifying foreign tax) or paragraph 4(1) to (3) of Schedule 1 to that Act”.
  - (3) In the second column of the entry for pool betting duty, for “paragraphs 4(2) and 5(1) of Schedule 1 to BGDA 1981” substitute “paragraph 8(2) of Schedule A1 to BGDA 1981 (obligation to notify reduction etc in qualifying foreign tax) or paragraphs 4(2) and 5(1) of Schedule 1 to that Act”.
  - (4) In the second column of the entry for remote gaming duty, for “to register under regulations under section 26J of BGDA 1981” substitute “to notify under paragraph 8(2) of Schedule 4B to BGDA 1981 (reduction etc in qualifying foreign tax) and obligation to register under regulations under section 26J of that Act”.