

SCHEDULES

SCHEDULE 25

REMOTE GAMBLING: DOUBLE TAXATION RELIEF

Unilateral relief

5 After section 26I insert—

“26IA Double taxation relief

- (1) This section applies if—
 - (a) P is liable to pay remote gaming duty on the provision of facilities for remote gaming, and
 - (b) P is also liable to pay a qualifying foreign tax in respect of remote gaming using those facilities.
- (2) The remote gaming using those facilities in respect of which the qualifying foreign tax is charged is referred to as “eligible gaming”.
- (3) Credit may be allowed for all or part of the qualifying foreign tax paid by P.
- (4) Whether any credit is allowed is determined in accordance with Schedule 4B.
- (5) If credit is allowed for an accounting period, P is entitled to claim a repayment of so much of the duty actually paid as is equal to the amount of credit allowed.
- (6) Total repayments to P for that period (taking into account all qualifying foreign taxes) must not, in aggregate, exceed the duty actually paid.
- (7) “The duty actually paid” means the remote gaming duty paid by P for that accounting period.
- (8) Remote gaming does not count as “eligible gaming” if one of the participants in the game in question is P or someone acting on P’s behalf.

26IB Definition of qualifying foreign tax

- (1) For the purposes of remote gaming duty, a “qualifying foreign tax” is a foreign tax specified by the Commissioners in relation to remote gaming duty.
- (2) “Specified” means specified in a notice published by the Commissioners, as revised or replaced from time to time.
- (3) The Commissioners must specify a foreign tax under this section if they are satisfied that—
 - (a) it is a gambling tax,

Status: This is the original version (as it was originally enacted).

- (b) the activities on which it is charged include remote gaming,
 - (c) the remote gaming on which it is charged includes remote gaming using facilities in respect of which remote gaming duty is also charged, and
 - (d) the charge is based on remote gaming by persons in or deemed to be in the country or territory where the tax is imposed.
- (4) The following factors indicate that a tax is a gambling tax—
- (a) that it is charged on activities involving betting or gaming (rather than activities generally), and
 - (b) that it goes towards meeting general public expenditure (rather than being ring-fenced for a particular purpose).
- (5) A notice specifying a foreign tax may provide that the tax is to be treated as having been specified with effect from a date that is earlier than the date of the notice.

26IC Regulations about claims for double taxation relief

- (1) The Commissioners may make regulations about—
- (a) claims for repayment under section 26IA, and
 - (b) the making of repayments under that section.
- (2) Regulations under this section may in particular include provision about—
- (a) the time within which claims may be made,
 - (b) the form, content and delivery of claims,
 - (c) the evidence required to satisfy the Commissioners of the validity of claims, and
 - (d) the investigation and processing of claims.”