

2014 No. 2912

EXCISE

The General Betting, Pool Betting and Remote Gaming Duties (Returns, Payments, Information and Records) Regulations 2014

<i>Made</i>	- - - -	<i>4th November 2014</i>
<i>Laid before the House of Commons</i>		<i>6th November 2014</i>
<i>Coming into force</i>	- -	<i>1st December 2014</i>

The Commissioners for Her Majesty's Revenue and Customs make these Regulations exercising their powers in sections 164(5), 164(6), 166, 167, 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 (Returns, Payments, Information and Records) Regulations 2014 and come into force on 1st December 2014.

Interpretation

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

“business day” refers to any day except—

- (a) a Saturday, a Sunday, Good Friday or Christmas Day;
- (b) a bank holiday under section 1 of and Schedule 1 to the Banking and Financial Dealings Act 1971(b);
- (c) a day appointed by Royal proclamation as a public fast or thanksgiving day; or
- (d) a day declared by an order under section 2(1) of that Act to be a non-business day;

“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“notice” refers to one that is published by the Commissioners in the form and manner they decide (and not withdrawn by a subsequent notice);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” (except in the definition of “business day”) refers to the given section of FA 2014.

(2) These Regulations must be read consistently with regulations made under section 164(6)(c) as regards persons registered as a group in respect of a given duty, or as regards the group lead member or other member of the group.

(a) 2014 c. 26. Section 175 provides for penalties in relation to specified contraventions of these Regulations.
(b) 1971 c. 80; relevant amendments were made by the Finance Act 1981 (c. 35), section 136; the Finance Act 1987 (c. 16), section 69; the Building Societies Act 1986 (c. 53), Schedule 18, paragraph 8(2); the St. Andrew's Day Bank Holiday (Scotland) Act 2007 (2007 asp 2), section 1; S.I. 2001/1149.
(c) S.I. 2014/2257, regulation 4.

(3) Such a group is regarded as a single person for the purposes of regulations 3 and 4 in their application to that duty (except in regulations 3(2) and 4(6)).

(4) Where the 30-day period in regulation 3(4), 4(1) or 4(2) does not end on a business day, each such period is shortened to end on the most recent business day.

Returns

3.—(1) A person registered in the register maintained under section 164(1)(a), (b) or (c) must make a separate return to the Commissioners in respect of each respective duty for which that person is registered.

(2) The group lead member of persons registered as a group must make a single return for that duty covering in aggregate all members of that group.

(3) The return must cover the person's most recent accounting period within section 165 for the given duty.

(4) It must be notified by that person to the Commissioners no more than 30 days after the end of that accounting period.

(5) It must be notified by that person to the Commissioners in accordance with instructions they specify in a notice for a person of that class or description.

(6) It is treated as made at the time of notification to the Commissioners as mentioned in paragraph (5) (which, if the Gambling Tax Service is used, is the time confirmed as such by that Service).

(7) The return must take a form (including electronic form) that the Commissioners specify in a notice for a person of that class or description.

(8) It must provide all the information that the Commissioners decide for a person of that class or description (including any declaration of truth).

(9) It is not a valid return if it breaches paragraph (8) as regards such of that information as the Commissioners decide.

(10) If a person discovers an error in a return which has resulted in the liability to duty being understated, and not more than four years has elapsed since the date that the return was due under paragraph (4), the amount of the understatement may be included on the next return for that duty if—

(a) it does not exceed £10, 000; or

(b) it does not exceed both £50, 000 and 1% of the bookmaker's or gaming provider's profits or of the commission charges in section 141(2), as the case may require, for the accounting period during which the understatement was discovered.

(11) A person must correct any such error in a return – that is not corrected under paragraph (10) – in the manner and within the time that the Commissioners direct.

Payments

4.—(1) The person who must pay any general betting or pool betting duty under section 142(2), 142(4) or 151(1) need not do so for 30 days after the end of the accounting period mentioned in each section.

(2) Any person liable for any remote gaming duty under section 162(1) or 162(2) must ensure that it is paid not later than 30 days after the end of the accounting period mentioned in each section.

(3) A person must pay the amount of the understatement corrected under regulation 3(10) not later than the due date for the “next return” mentioned there.

(4) Any payment under paragraph (1), (2) or (3) must be made in accordance with instructions the Commissioners specify in a notice for a payment or person of that class or description.

(5) A payment is only treated as made once it is received by the Commissioners in accordance with those instructions.

(6) The group lead member of persons registered as a group must ensure that an aggregate payment covering all members of that group is made for the purposes of the provisions mentioned in paragraph (1), or for each of the purposes of paragraph (2) or (3), as appropriate.

Betting exchanges: provision of information to bookmakers

5.—(1) In this regulation, a “betting exchange operator” is a third person who, in the course of a business that did not involve the provision of premises for use by persons making or taking bets, provided facilities used by one person to make a general bet with another person (the “bookmaker”).

(2) The betting exchange operator must within the time limit in paragraph (5) provide the bookmaker with a statement of the bookmaker’s profits for an accounting period on all the general bets made using those facilities that met Condition B or C in section 126.

(3) The betting exchange operator need only do so if the bookmaker makes a request for the statement, and that request is in a form and manner approved by the Commissioners in relation to that operator.

(4) Each betting exchange operator must for these purposes publish on the internet the approved form and manner for requests to that operator.

(5) The time limit for provision of the statement by the betting exchange operator is the latest of 14 days starting from—

- (a) the day the operator receives the request, or
- (b) the final day of the accounting period in question.

Amendment of the General Betting, Pool Betting and Remote Gaming Duties (Registration, Records and Agents) Regulations 2014

6.—(1) After regulation 3(10) of the General Betting, Pool Betting and Remote Gaming Duties (Registration, Records and Agents) Regulations 2014(a), insert—

“(11) The Commissioners may impose conditions additional to the requirements of regulation 6 on a person registered under section 164 of the Act about record-keeping and the inspection of those records by an officer of Revenue and Customs.”.

(2) In regulation 4(4)(f) of those Regulations, after “3(10)” insert: “ or (11)”.

Jim Harra
Edward Troup

4th November 2014

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

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make rules about returns, payments, records and the provision of information for general betting, pool betting and remote gaming duty under Part 3 of the Finance Act 2014. Those duties apply starting on 1st December 2014(b).

Regulation 3 requires a return for each accounting period not more than 30 days after the end of the period. It also allows for corrections.

Regulation 4 allows 30 extra days for payment of general betting and pool betting duty(c). It stipulates a corresponding time limit for payment of remote gaming duty. It also requires payment to be made according to instructions from HM Revenue and Customs (HMRC).

(a) S.I. 2014/2257.

(b) Section 198(5) of the Finance Act 2014 (c. 26).

(c) Beyond the time due under sections 142(2), 142(4) and 151(1) of the Finance Act 2014.

Regulation 5 requires betting exchange operators to provide bookmakers with a statement of profits enabling the latter to account properly for general betting duty.

Regulation 6 makes amendments that enable HMRC to impose additional record-keeping conditions on particular bookmakers or remote gaming providers.

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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