

Status: Point in time view as at 17/07/2012.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Cross Heading: Reconciliation periods. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 4B

REMOTE GAMING DUTY: DOUBLE TAXATION RELIEF

Textual Amendments

- F1** Sch. 4B inserted (with effect in accordance with Sch. 25 para. 12 of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 25 para. 9](#)

Reconciliation periods

- 2 (1) For the purposes of this Schedule, a “reconciliation period” is—
- (a) if P has quarterly accounting periods, a period consisting of 4 consecutive accounting periods, and
 - (b) if P has any other length of accounting period, a period consisting of such number of consecutive accounting periods as would produce a period as near as possible to 365 days.
- (2) In relation to an accounting period, a reference to “the reconciliation period” is to the reconciliation period in which that accounting period falls.]

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