
EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations complete the legislative framework for remote gaming duty⁽¹⁾.

Registration for remote gaming duty

A person may not provide facilities for remote gaming, in respect of which the duty may be chargeable, without being registered⁽²⁾. Regulation 3 provides for timely applications⁽³⁾ to HM Revenue and Customs (HMRC) using a standard form. It requires those who are registered to notify HMRC about changes to their status. It provides for the de-registration of those who do not have to remain registered. HMRC may make the registration of foreign persons⁽⁴⁾ conditional on the provision of security for the duty and the appointment of a suitable duty representative. Regulation 4 provides a means for bodies corporate to be registered as a group.

Remote gaming duty returns and payments

Regulations 5 and 6 require those who are registered for the duty to make returns about each of their accounting periods⁽⁵⁾ to HMRC, as well as to pay HMRC the duty. The returns and payments must be made within the same, given time limits⁽⁶⁾. The returns must be made on a standard form and to a particular HMRC address. The payments must be made to a particular HMRC address, to an HMRC-nominated bank account or as otherwise arranged with HMRC.

Impact

A full regulatory impact assessment of the effect that this instrument will have on the costs of business and the voluntary sector is available at www.hmrc.gov.uk and is annexed to the Explanatory Memorandum which is available alongside the instrument on the OPSI website.

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- (1) Remote gaming duty becomes chargeable on 1st September 2007 under section 26B of the Betting and Gaming Duties Act 1981 (c. 63) following amendments of and relating to Part 2 of the Act (gaming duties) made by Schedule 1 to the Finance Act 2007 (c. 11) and S.I. 2007/2172 (C. 82). Penalties and other enforcement measures are provided by section 26L of the Betting and Gaming Duties Act 1981.
 - (2) Section 26J(2) of the Betting and Gaming Duties Act 1981.
 - (3) Notice of 14 days or a month to the Commissioners, including the date of receipt, the latter applying only in the case of foreign persons.
 - (4) See section 26(J)(6) of the Betting and Gaming Duties Act 1981 – essentially, individuals who are not usually resident in the United Kingdom or bodies corporate without an established place of business there.
 - (5) See section 26D(1) of the Betting and Gaming Duties Act 1981 – this basic rule is that these are quarterly periods starting on 1st January, 1st April, 1st July and 1st October.
 - (6) 30 days following the end of an accounting period, or earlier to avoid weekends, public holidays, etc. The payments are treated as made for these purposes at the time they are received or credited.