

**2007 No. 2192**

**EXCISE**

**The Remote Gaming Duty Regulations 2007**

*Made* - - - - *26th July 2007*

*Laid before the House of Commons* *26th July 2007*

*Coming into force* - - *1st September 2007*

The Commissioners for Her Majesty's Revenue and Customs(a) make the following Regulations in exercise of the powers conferred by sections 26I(3), 26J(3), 26J(5), 26J(7), 26J(8), 26K(1), 26K(2) and 26K(3) of the Betting and Gaming Duties Act 1981(b):

**Citation and commencement**

1. These Regulations may be cited as the Remote Gaming Duty Regulations 2007 and come into force on 1st September 2007.

**Interpretation**

2. In these Regulations—

“the Act” refers to the Betting and Gaming Duties Act 1981;

“GD 120” or “GD 121” includes a version of the form with minor revisions;

“registered person” refers to a person on the Commissioners’ register of those who provide facilities for remote gaming in respect of which remote gaming duty may be chargeable (see section 26J(1) of the Act).

**Registration**

3.—(1) Registration of a person (P) in relation to P’s provision of facilities for remote gaming in respect of which remote gaming duty(c) may be chargeable is conditional on a successful application by P to the Commissioners.

(2) The Commissioners need not register P as of earlier than the fourteenth day after the one on which they receive that application.

But if P is a foreign person (see section 26J(6) of the Act), they need not register P as of any day in the month that starts on the day they receive that application.

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(a) Although section 33(1) of the Betting and Gaming Duties Act 1981 (c. 63) provides that in that Act “the Commissioners” means the Commissioners of Customs and Excise, the functions of those Commissioners were transferred to the Commissioners for Her Majesty’s Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty’s Revenue and Customs.

(b) 1981 c. 63; amendments of and relating to Part 2 of the Act (gaming duties) and imposing a remote gaming duty were made having effect from 1st September 2007 by Schedule 1 to the Finance Act 2007 (c. 11) and S.I. 2007/2172 (C. 82).

(c) Remote gaming duty is defined in section 26B of the Betting and Gaming Duties Act 1981.

(3) Any application must be made on the form GD 120 as provided to the applicant by the Commissioners (reproduced in the Schedule – Application for registration), and must provide all the relevant information sought by that form.

This includes the signing of the declaration, if appropriate, that the other information on the form and in any accompanying document is true and complete.

(4) A person whom the Commissioners have registered in relation to the provision of such facilities must notify them of any change to that information, and in this context “change” includes failing or ceasing to provide such facilities.

The notification must be in writing.

It must be delivered to the Commissioners no later than the fourteenth day after the change in question.

(5) A person whom the Commissioners have registered in relation to the provision of such facilities may be de-registered by them for failing or ceasing to provide such facilities.

(6) The Commissioners may make the registration or continued registration of a foreign person (see section 26J(6) of the Act) conditional on that person (P)—

- (a) providing what the Commissioners consider adequate security for payment of any remote gaming duty for which P is or may become liable (see section 26I(1) of the Act);
- (b) appointing a person other than a foreign person (and whom the Commissioners otherwise consider suitable for the purpose) as a representative with responsibility for discharging P’s liability for payment of remote gaming duty.

The expression “foreign person” in sub-paragraph (b) carries the meaning described by section 26J(6), but disregarding the reference to section 26J(5), of the Act.

4.—(1) Two or more bodies corporate are eligible to be treated as members of a group for the purposes of their being registered as mentioned in regulation 3(1) if each of them provides such facilities in reliance on a remote operating licence (see sections 26A(2) and 26B(a) of the Act), and—

- (a) one of them controls each of the others;
- (b) one person (whether a body corporate or an individual) controls all of them; or
- (c) two or more individuals carrying on a business in partnership control all of them.

(2) Such treatment is conditional on a written application to the Commissioners for this purpose.

(3) Unless under paragraph (5) the Commissioners refuse the application, the bodies corporate shall be treated as members of a group as mentioned in paragraph (1) from such date as is specified in the application.

The representative member of the group shall be the one specified as such in the application.

(4) Where any bodies corporate are treated as members of a group as mentioned in paragraph (1) and a written application for the purpose is made to the Commissioners and not refused by them under paragraph (5), then, from such time as is specified in the application—

- (a) a further body eligible to be so treated shall be included among the bodies so treated; or
- (b) a body corporate shall be excluded from the bodies so treated; or
- (c) another member of the group shall be substituted as the representative member; or
- (d) the bodies corporate shall no longer be treated as members of the group.

(5) The Commissioners may refuse an application under paragraph (3) or (4), but only if it appears to them necessary to do so for the protection of the revenue from remote gaming duty.

(6) Where—

- (a) a body corporate is treated as a member of a group under this regulation by virtue of being controlled by any person, and
- (b) the Commissioners consider that it has ceased to be so controlled,

that treatment is terminated from such date as the Commissioners specify in a notice they give to that body corporate or that person.

(7) Where—

- (a) a notice under paragraph (6) is given to a body corporate which is the representative member of the group,
- (b) there are two or more other bodies corporate who will continue to be treated as members of the group after the time when that notice takes effect, and
- (c) none of those bodies corporate is substituted from that time, or from before that time, as the representative member of the group in pursuance of an application under paragraph (4)(c),

the representative member is the body corporate substituted as such by the Commissioners in a notice they give to such one of the bodies corporate mentioned in sub-paragraph (b) as they think fit, and from that time.

(8) Where a notice under paragraph (6) is given to one member of a group of which there is only one other member, then (subject to any further application under this regulation) the other member shall also cease, from the time specified in the notice, to be treated for the purposes of this regulation as a member of the group.

(9) An “application” under this regulation with respect to any bodies corporate refers only to—

- (a) one made by one of those bodies or by the person controlling them; and
- (b) one made not less than ninety days before the date from which it is to take effect, unless the Commissioners have at their discretion accepted less time.

(10) For the purposes of this regulation a body corporate shall be taken to control another body corporate if—

- (a) it is empowered by statute to control that body’s activities; or
- (b) it is that body’s holding company within the meaning of section 1159 of the Companies Act 2006(a);

and an individual or individuals is or are taken to control a body corporate if (were that individual or those individuals a company) that individual or those individuals would be that body’s holding company within the meaning of that Act.

## Returns and payment

**5.—**(1) A registered person must make a return to the Commissioners in respect of that person’s activities in each of that person’s accounting periods (see section 26D of the Act).

The representative member of a group must do this instead of the other members, and for every such member’s activities in each of their accounting periods (see regulation 4(3)).

(2) That return must be on the form GD 121 as provided to that registered person by the Commissioners (reproduced in the Schedule – Return) and must provide all the relevant information sought by that form.

This includes the signing of the declaration, if appropriate, that the other information on the form is true and complete.

(3) That return must be delivered to the Commissioners at the address specified on the form.

The time that return is treated as made for the purposes of this regulation is when it is received by them at that address.

(4) That return must be delivered there no later than the thirtieth day after the end of the relevant accounting period.

If the thirtieth day is not a business day, it must be delivered there no later than the most recent business day before then.

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(a) 2006 c. 46.

For these purposes, a “business day” is any day except—

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

6.—(1) That registered person (P) must pay to the Commissioners any remote gaming duty charged on P’s remote gaming profits for each accounting period (see sections 26C and 26I(1) of the Act).

The representative member of a group must do this instead of the other members, and for every such member’s remote gaming profits for each of their accounting periods (see regulation 4(3)).

(2) That payment must be made no later than when the return for the corresponding accounting period must be made (see regulations 5(3) and 5(4)).

(3) If that payment is by cheque or cash, it must be delivered to the address specified for payments by cheque on the relevant form GD 121 (the Greenock Accounting Centre, see regulations 5(2) and 5(3) and the Schedule).

(4) If that payment is by the Bankers Automated Clearing System or the Clearing House Automated Payment Centre, it must credit such bank account as the Commissioners nominate and publicise for these purposes.

(5) If that payment is by other reasonable means, it must be as earlier arranged with the Commissioners.

(6) The time that a payment is treated as made for the purposes of paragraphs (3) and (5) is when it is received by the Commissioners, and for the purposes of paragraph (4) when it is credited to the account in question.

*Steve Lamey*  
*Dave Hartnett*

26th July 2007

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

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(a) 1971 c. 80; section 1 of and Schedule 1 to that Act relate to bank holidays.

(b) Section 2(1) was amended by the Finance Act 1981 (c. 35) section 136, the Building Societies Act 1986 (c. 53) Schedule 18 Part 1 paragraph 8(2), the Finance Act 1987 (c. 16) section 69, and S.I. 2001/1149 Schedule 2.

# SCHEDULE

Regulations 3(3) and 5(2)

Use this form to apply for registration for Remote Gaming duty. Write in capital letters and use black ink.

Please make sure that this form is received by us at least 14 days before you intend to start business. If you are not resident in the UK you should allow at least one month for your application to be processed.

For further information on Remote Gaming duty go to [www.nas.gov.uk](http://www.nas.gov.uk) or phone the National Advice Service on 0845 010 9000.

<p>Have you received your licence from the Gambling Commission?</p> <p>No <input type="checkbox"/> If No, please give the date you applied for it below</p> <p>Yes <input type="checkbox"/> If Yes, please give your licence number below</p> <input type="text"/>	<p>Date you intend to make dutiable supplies DD MM YYYY</p> <input type="text"/>
	<p>Estimated gaming yield for the next 12 months</p> <p>£ <input type="text"/> . 0 <input type="text"/> 0</p>
	<p>Do you require a group registration?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>

**Your business**

<p>Business name</p> <p><i>If you are a limited company, give company's name</i></p> <p><i>If you are in a partnership, give names of all partners</i></p> <input type="text"/> <input type="text"/> <input type="text"/>	<p>Legal status of your business Put 'X' in one box</p> <p>Sole proprietorship <input type="checkbox"/></p> <p>Partnership <input type="checkbox"/></p> <p>Limited company <input type="checkbox"/></p> <p>Other <input type="checkbox"/> If Other, give details below</p> <input type="text"/>
<p>Trading name <i>If different from above</i></p> <input type="text"/>	
<p>Business address <i>Give your principal place of business</i></p> <input type="text"/> <input type="text"/> <input type="text"/>	<p>If you are a limited company, give further details below</p> <p>Certificate number</p> <input type="text"/>
<p>Postcode</p> <p><i>If not UK, Country</i></p> <input type="text"/>	<p>Date of certificate DD MM YYYY</p> <input type="text"/>
<p>Phone number</p> <input type="text"/>	<p>If the address given aside is outside the UK, do you have a fixed establishment within the UK?</p> <p>No <input type="checkbox"/> Yes <input type="checkbox"/></p>
<p>Email address</p> <input type="text"/>	<p>If Yes, give address below</p> <input type="text"/> <input type="text"/> <input type="text"/>
<p>UK VAT registration number</p> <input type="text"/>	<p>Postcode</p> <input type="text"/>

## Declaration

Please complete and sign this declaration. You may be prosecuted if you give a false statement

Name

Capacity

*Give full title, for example sole proprietor, partner or director*

I declare that the information given on this form and in any accompanying document is true and complete.

Signature

Date DD MM YYYY

Send this form to  
**HM Revenue & Customs**  
**National Registration Unit**  
Portcullis House  
21 India Street  
Glasgow  
G2 4PZ

### How we use your information

HM Revenue & Customs is a Data Controller under the Data Protection Act 1998. We hold information for the purposes specified in our notification to the Information Commissioner, including the assessment and collection of tax and duties, the payment of benefits and the prevention and detection of crime, and may use this information for any of them.

We may get information about you from others, or we may give information to them. If we do, it will only be as the law permits to:

- check the accuracy of information
- prevent or detect crime
- protect public funds.

We may check information we receive about you with what is already in our records. This can include information provided by you, as well as by others, such as other government departments or agencies and overseas tax and customs authorities. We will not give information to anyone outside HM Revenue & Customs unless the law permits us to do so. For more information go to [www.hmrc.gov.uk](http://www.hmrc.gov.uk) and look for *Data Protection Act* within the *Search* facility.

This return is for the period from       to

*These dates must not be altered, unless agreed by us*

Reference number

Date of issue

     

**You must ensure that this return is completed and sent back to us with any payment due no later than**

     

Please allow for delays in the post.

**You may be charged a penalty** if you do not send in this return or pay duty by the due date. *Nil returns must be submitted.*

### Calculation of the duty

Total amount of remote gaming receipts in the period

£           . 0 0

Total amount of winnings paid out in the period

£           . 0 0

**Net amount of remote gaming profits (or losses)**

*(box 1 minus box 2)*

£           . 0 0

Amount of any losses carried forward from previous period

£           . 0 0

**Net amount of remote gaming profits on which remote duty due (or loss to be carried forward)** *(box 3 minus box 4)*

£           . 0 0

Remote gaming duty due

£           . 0 0

Any amount under declared from previous returns

£           . 0 0

**Total amount payable** *(box 6 plus box 7)*

£           . 0 0

### Declaration

*You may be prosecuted if you give a false statement*

Full name *Use capital letters*

  


I declare that I am an authorised signatory and that the information given above is true and complete.

If any duty is due, payment is enclosed.

Signature

Date *DD MM YYYY*

     

### What to do next

Send this Return with your payment in the envelope provided.

Make your cheque payable to 'The Commissioners of HM Revenue & Customs' followed by your reference number.

If your cheque is not already crossed 'Account Payee', cross the cheque 'Not transferable'.

If you do not have the envelope, send the form to:

**HM Revenue & Customs**  
**Greenock Accounting Centre**  
 Custom House  
 Custom House Quay  
 Greenock  
 PA15 1EQ



## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

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

### 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(b). Regulation 3 provides for timely applications(c) 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(d) 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(e) to HMRC, as well as to pay HMRC the duty. The returns and payments must be made within the same, given time limits(f). 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](http://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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- (a) 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.
  - (b) Section 26J(2) of the Betting and Gaming Duties Act 1981.
  - (c) 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.
  - (d) 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.
  - (e) 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.
  - (f) 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.

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STATUTORY INSTRUMENTS

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**2007 No. 2192**

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**£3.00**

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