

## **Gambling Duties – Withdrawal of Double Tax Relief (DTR). Transitional Rules.**

Notice 456 explains the normal rules for claiming DTR.

***This guidance is intended to be read in conjunction with Notice 456***

### **Repeal of DTR**

- GBD, PBD and RGD which is due on or after 1 December 2014 will no longer be eligible for DTR.
- This guidance explains the special, transitional rules under which final DTR claims must be made.

### **Transitional Rules**

- 1) GBD, PBD or RGD which has been declared and paid for an accounting period ending on or before 30 November 2014 may be eligible for DTR. This is so, even if the foreign tax is due and paid after 1 December 2014.
- 2) Final claims must be received by HMRC by 30 November 2015.
- 3) When you make your final DTR claim you must make a final DTR reconciliation. The final reconciliation period will end on 30 November 2014, and it will start the day after your previous reconciliation period ended. Note that your final reconciliation period may be shorter than 4 quarterly accounting periods or 12 monthly accounting periods because of the transitional rules.

### **Background:**

Double Taxation Relief (DTR) provides relief from double taxation for General Betting Duty (GBD), Pool Betting Duty (PBD) and Remote Gaming Duty (RGD) in certain circumstances where tax has been paid in the UK and in another country on the same remote gambling transaction.

To be eligible for relief the foreign tax must be listed in Annex A of Notice 456.

### **Making a claim**

Claims to double tax relief are made periodically using Form DTR 100.

The amount you are entitled to claim will be the lower of the notional UK liability and the notional foreign liability. Your total repayments against a UK duty cannot exceed the amount of duty that you have actually paid.

A reconciliation period for DTR claims is normally:

- 4 quarterly accounting periods,
- 12 monthly accounting periods, or

- As close as possible to 365 days - made up of non-standard accounting periods.

**Withdrawn - do not use**