

Gambling Tax Reform update - August 2014

Representatives

A business with a liability to GBD, PBD or RGD and which is not in a group will need to appoint a representative in the UK if they are based outside the European Union (with some exceptions).

Read more about [appointing a representative in the UK](#).

The Gibraltar authorities have agreed to enforce any UK gambling duty debts incurred by operators based in Gibraltar. As such, operators based in Gibraltar are not required to appoint a representative in the UK.

The UK has reached an agreement in principle along similar lines with the Isle of Man (IOM). As such operators based in the IOM are not expected to require a representative at this time.

The UK is currently engaged in discussions with the states of Guernsey and Alderney with a view to making a similar agreement. As yet, discussions are at an early stage.

Those wishing to appoint representatives are invited to contact the Gambling Tax Policy Team at gambling.taxes@hmrc.gsi.gov.uk . The email should provide the following information:

- the name of the business
- the relevant tax (GBD, PBD or RGD)
- the name of a contact within the business and a telephone number for that contact

Latest guidance

New Notices for GBD ([Notice 451A](#)), PBD ([Notice 147A](#)) and RGD ([Notice 455A](#)) have been published. These Notices give more details about the rules by which the taxes will be administered from 1 December 2014.

Opening of registration

If you will be liable to GBD, PBD and RGD for the first time from 1 December 2014 you must register with HMRC. Online registration will open in early autumn.

HMRC will write to existing taxpayers about what they need to do. Existing taxpayers should not use online registration because HMRC will automatically register them for the reformed taxes.