

Gambling Tax Reform update 2 - September 2014

Representatives

The August update highlighted that, subject to exceptions, 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. Exceptions are that a business does not need a representative if based in a territory which has agreed to enforce UK gambling duty debts.

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

There is also good progress in discussions between the UK and the states of Guernsey and Alderney with a view to making a similar agreement.

As previously announced, the UK has reached an agreement along similar lines with Gibraltar. As such operators based in Gibraltar will not be required to appoint a representative.

Just to remind you, those wishing to appoint representatives should contact the Gambling Tax Policy Team at gambling.taxes@hmrc.gsi.gov.uk . Your 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

Further information is available at

<http://www.hmrc.gov.uk/gamblingtaxreform/index.htm>