

## SCHEDULES

### SCHEDULE 25

#### REMOTE GAMBLING: DOUBLE TAXATION RELIEF

##### *Unilateral relief*

- 6 In section 33 (interpretation)—
- (a) in subsection (1), after the definition of “the Commissioners” insert—
    - ““foreign tax” means a tax, including any sort of duty or levy, imposed in a country or territory outside the United Kingdom (see also subsection (1B));”, and
  - (b) after subsection (1A) insert—
    - “(1B) A reference in this Act to a foreign tax does not include any penalty, interest, surcharge or other such cost arising in connection with the tax (whether or not recoverable as if it were that tax).”