

## SCHEDULES

### SCHEDULE 25

#### REMOTE GAMBLING: DOUBLE TAXATION RELIEF

##### *Unilateral relief*

- 8 (1) Schedule 1 (betting duties) is amended as follows.
- (2) In paragraph 2, after sub-paragraph (4) insert—
- “(5) Regulations under this paragraph may also in particular include provision about claims for repayment under section 5E and about the making of any such repayment, including provision about—
- (a) the time within which claims may be made,
  - (b) the form, content and delivery of claims,
  - (c) the evidence required to satisfy the Commissioners of the validity of claims, and
  - (d) the investigation and processing of claims.”
- (3) In paragraph 2A, after sub-paragraph (3) insert—
- “(4) Regulations under sub-paragraph (2) may also include provision about claims for repayment under section 8ZA and about the making of any such repayment, including provision about anything mentioned in paragraph 2(5)(a) to (d).”