

2014 No. 3324 (C. 157)

EXCISE

The Finance Act 2009, Sections 101 and 102 (Remote Gambling Taxes) (Appointed Day) Order 2014

Made - - - - *17th December 2014*

The Treasury make the following Order in exercise of the powers conferred by sections 104(3) and 104(4) of the Finance Act 2009(a).

Citation and interpretation

1. This Order may be cited as the Finance Act 2009, Sections 101 and 102 (Remote Gambling Taxes) (Appointed Day) Order 2014.

2.—(1) In this Order, “remote gambling taxes” means

- (a) general betting duty(b);
- (b) pool betting duty(c); and
- (c) remote gaming duty(d).

Appointed day

3. The day appointed as the day on which sections 101 (late payment interest) and 102 (repayment interest) of the Finance Act 2009 come into force for the purposes of remote gambling taxes is 1st January 2015.

Mark Lancaster
Gavin Barwell

17th December 2014

Two of the Lords Commissioners of Her Majesty’s Treasury

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- (a) 2009 c.10.
 - (b) A person is required to pay a general betting duty under sections 142(2) and 142(4) of the Finance Act 2014 (c.26). Under regulation 4(1) of the General Betting, Pool Betting and Remote Gaming Duties (Returns, Payments, Information and Records) Regulations 2014 (S.I. 2014/2912) (“the Regulations”), a person liable to pay any general betting duty under the above sections need not do so for 30 days after the end of the accounting period mentioned in those sections.
 - (c) A person is required to pay a pool betting duty under section 151(1) of the Finance Act 2014. Under regulation 4(1) of the Regulations, a person liable to pay any pool betting duty under the above sections need not do so for 30 days after the end of the accounting period mentioned in that section.
 - (d) A person is liable to pay a remote gaming duty under sections 162(1) and 162(2) of the Finance Act 2014. Under regulation 4(2) of the Regulations, a person liable to pay any remote gaming duty under the above sections must ensure that it is paid not later than 30 days after the end of the accounting period mentioned in those sections.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order appoints 1st January 2015 as the day on which those parts of the interest regime set out in sections 101 to 103 of the Finance Act 2009 (c.10) about late payment and repayment interest come into force in relation to remote gambling taxes.

Section 101 applies late payment interest to any sum due by virtue of an enactment to HM Revenue and Customs (HMRC) but paid late. Schedule 53 to the Finance Act 2009 makes special provision in relation to section 101 concerning the amounts, start date and end dates for charging late payment interest as well as further provisions to clarify the effect of late payment interest on certain reliefs.

Section 102 applies repayment interest to any amount payable by HMRC to any person by virtue of an enactment. Schedule 54 to the Finance Act 2009 makes special provision in relation to section 102 concerning the amounts, and start date, for the accrual of repayment interest.

The current applicable rates in respect of late payment interest and repayment interest are set out in the Taxes and Duties, etc (Interest Rate) Regulations 2011 (S.I. 2011/2446). These Regulations were made in exercise of the powers conferred by section 103 of the Finance Act 2009.

A Tax Information and Impact Note has not been prepared for this instrument as it gives effect to previously announced policy and it is an appointed day order.

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