

Statutory Document No. 2015/0052



Gambling Duty Act 2012

GAMBLING DUTY ACT 2012 (DOUBLE DUTY RELIEF) (AMENDMENT) ORDER 2015

Approved by Tynwald: 17 March 2015
Coming into Operation: 1 April 2015

The Treasury makes the following Order under section 17 of the Gambling Duty Act 2012.

1 Title

This Order is the Gambling Duty Act 2012 (Double Duty Relief) (Amendment) Order 2015.

2 Commencement and effect

If approved by Tynwald, this Order comes into operation on 1 April 2015¹ and has effect in respect of claims for double duty relief² pursuant to section 17 of the Act and received by the Treasury on or after that date.

3 Interpretation

In this Order —

“**the Act**” means the Gambling Duty Act 2012; and

“**the principal Order**” means the Gambling Duty Act 2012 (Double Duty Relief) Order 2014³.

4 Amendment of the principal Order

(1) Article 4 (conditions for entitlement to double duty relief) of the principal Order is amended as follows.

¹ Section 34(2) of the Act provides that any order made under the Act (other than one for the commencement of any provision of the Act) shall not come into operation unless approved by Tynwald.

² Double duty relief, subject to conditions, was made available with effect from 1 December 2014 by means of SD 2014/0374.

³ SD 2014/0374.

- (2) In paragraph (1), for “paragraphs (2) and (3)” substitute **“**paragraphs (2), (3) and (3A)**”**.
- (3) After paragraph (3) insert —
- “(3A)** The condition is that the amount mentioned in paragraph (1) has been paid by the operator to the relevant competent authority of a country or territory in respect of gambling with that operator by a person or persons who are located or usually live in that country or territory.**”**

MADE 11th February 2015

W E TEARE
Minister for the Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends article 4 of the Gambling Duty Act 2012 (Double Duty Relief) Order 2014 (“the principal Order”) to add a further condition for claims of double duty relief.

Section 17 of the Gambling Duty Act 2012 (“the Act”) provides that the Treasury may allow double duty relief where an operator in the Island has paid or accounted for a duty or tax which is of a like nature to gambling duty charged in the Island. Section 17(4) provides that the Treasury may allow such relief subject to such further conditions as it thinks fit.

The principal Order provided for claims for double duty relief where an operator had paid or accounted for “foreign gambling duty”⁴ to a relevant competent authority in the UK or another member State of the European Union in respect of the same activity that gives rise to a liability to gambling duty in the Island.

The principal Order imposed two conditions further to the requirements of section 17, namely that a minimum claim would be £100, and that the amount of foreign gambling duty involved must not have been repaid or remitted or be eligible for any form or offset or credit.

This Order adds a further condition, requiring that the foreign gambling duty must have been paid by the operator to the relevant competent authority for the country or territory in which the person gambling with the operator (i.e. the operator’s customer) is located or usually lives.

⁴ “Foreign gambling duty” is defined in section 3 of the Gambling Duty Act 2012 as being any tax or duty imposed under the law of a country or territory that appears to the Treasury to be of a like nature to gambling duty.