

---

**Changes to legislation:** There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Cross Heading: Small-scale bingo. (See end of Document for details)

---

## SCHEDULES

### SCHEDULE 3

#### BINGO DUTY

##### PART I

##### EXEMPTION FROM DUTY

*<sup>F1</sup> Small-scale bingo*

##### Textual Amendments

**F1** Sch. 3 paras. 2, 2A and heading substituted (with effect as mentioned in s. 9(10) of the amending Act) for Sch. 3 para. 2 by [Finance Act 2003 \(c. 14\), s. 9\(3\)](#)

- 2 (1) This paragraph applies where entitlement to participate in non-licensed bingo depends on a person's being—
- (a) a member of a group or organisation,
  - (b) a guest of a member of a group or organisation, or
  - (c) a guest of a group or organisation.
- (2) Payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19.
- (3) Winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20.]
- 2A (1) In the case of non-licensed bingo to which paragraph 2 does not apply—
- (a) payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19 (subject to sub-paragraphs (2) to (5) below), and
  - (b) winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20 (subject to sub-paragraphs (2) to (5) below).
- (2) If on a day winnings at non-licensed bingo promoted by a person exceed £500, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (3) If stakes exceeding in aggregate £500 are hazarded on a day at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.

---

**Changes to legislation:** There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Cross Heading: Small-scale bingo. (See end of Document for details)

---

- (4) If in an accounting period winnings at non-licensed bingo promoted by a person exceed £7,500, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (5) If stakes exceeding in aggregate £7,500 are hazarded in an accounting period at non-licensed bingo promoted by a person, sub-paragraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (6) For the purposes of this paragraph winnings at bingo shall be valued in accordance with section 20(2) to (6).

**Changes to legislation:**

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981,  
Cross Heading: Small-scale bingo.