

Status: Point in time view as at 01/09/2007.

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SCHEDULES

SCHEDULE 3 **U.K.**

Sections 17(1) and 20.

BINGO DUTY

PART I **U.K.**

EXEMPTION FROM DUTY

Domestic bingo

- 1 ^[F1]In calculating liability to bingo duty no account shall be taken of] bingo played both in a private dwelling and on a domestic occasion.

Textual Amendments

- F1** Words in Sch. 3 para. 1 substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(2)

^[F2] Small-scale bingo

Textual Amendments

- F2** 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

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- (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.
- (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).

[^{F3}[^{F4}Non-profit making bingo]

Textual Amendments

- F3** Sch. 3 para. 2B and heading inserted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(4)
- F4** Sch. 3 para. 2B and crossheading substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(2), 23; S.I. 2007/2532, art. 2

- ^{F5}2B (1) In calculating liability to bingo duty no account shall be taken of non-profit making bingo.
- (2) “Non-profit making bingo” means bingo—
- (a) in respect of the playing of which no charge in money or money's worth is made, and
- (b) in respect of which no levy is charged on any of the stakes or on the winnings of any of the players (irrespective of the means by which the levy is charged), and it does not matter whether the charge or levy is compulsory, customary or voluntary.
- (3) In sub-paragraph (2)(a) “charge” includes an admission charge, but does not include—
- (a) any payment of the whole or any part of an annual subscription to a club,
- (b) any payment of an entrance subscription for membership of a club, or
- (c) any stakes hazarded.
- (4) In sub-paragraph (3)—
- “club” means a club which is so constituted and conducted, in respect of membership and otherwise, as not to be of a temporary character, and

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“membership of a club” does not include temporary membership of a club.]]

Textual Amendments

F5 Sch. 3 para. 2B and crossheading substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(2), 23; S.I. 2007/2532, art. 2

Small-scale amusements provided commercially

- 5 (1) [^{F6}In calculating liability to bingo duty no account shall be taken of] bingo played in compliance with the conditions of this paragraph—
- (a) on any [^{F7}family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]
 - [^{F8}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M1}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]
 - (b) on any premises in respect of which there is for the time being in force both [^{F9}an amusement machine licence] under this Act and [^{F10}an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c))] ; or
 - (c) at any pleasure fair consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair.
- (2) The conditions of this paragraph are that—
- (a) the amount payable by any person for a card for any one game of bingo does not exceed 20p;
 - (b) the total amount taken as payment by players for their cards for any one games does not exceed £10;
 - (c) no money prize exceeding 20p is distributed or offered;
 - (d) the winning of, or the purchase of a chance to win, a prize does not entitle any person (whether subject to a further payment by him or not) to any further opportunity to win money or money’s worth by taking part in any gaming or in any lottery; and
 - (e) in the case of such a pleasure fair as is described above, the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the fair.

Textual Amendments

- F6** Words in Sch. 3 para. 5(1) substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(5)
- F7** Words in Sch. 3 para. 5(1)(a) substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(3)(a), 23; S.I. 2007/2532, art. 2
- F8** Para. 5(1)(aa) inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, Sch. 4 Pt. I para. 12(2) (as to commencement see s. 6(3)(5) and S.R. (N.I.) 1987 Nos. 6, 185)
- F9** Words in Sch. 3 para. 5(1)(b) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 10(a).

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F10 Words in Sch. 3 para. 5(1)(b) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), s. 105, [Sch. 25 paras. 12\(3\)\(b\), 23](#); [S.I. 2007/2532](#), [art. 2](#)

Modifications etc. (not altering text)

- C1** Sch. 3 para. 5(2)(a): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted the sum of £1 by virtue of [S.I. 1995/2374](#), [art. 5\(a\)](#)
- C2** Sch. 3 para. 5(2)(b): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £500 by virtue of [S.I. 2007/2152](#), [art. 2\(1\)](#)
- C3** Sch. 3 para. 5(2)(c): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(c) there were substituted the sum of £50 by virtue of [S.I. 2007/2152](#), [art. 2\(2\)](#)

Marginal Citations

- M1** [S.I. 1985/1204 \(N.I. 11\)](#).

Machine bingo

6 **F11**

Textual Amendments

- F11** [Sch. 3 para. 6](#) repealed (with effect as mentioned in [s. 11\(5\)](#) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), ss. 11(3), 178, [Sch. 26 Pt. 1\(2\)](#)

Power to increase limits of exemptions

- 7 The Commissioners may by order provide that any provision of this Part of this Schedule which is specified in the order and which mentions a sum shall have effect (whether as from a date so specified or in relation to events taking place on or after a date so specified) as if for that sum there were substituted such larger sum as may be specified in the order.

PART II U.K.

SUPPLEMENTARY PROVISIONS

Definitions

- 8 In this Part of this Schedule—
- “bingo-promotor” means a person who promotes the playing of bingo chargeable with bingo duty;
- “prescribed” means prescribed by regulations;
- “regulations” means regulations of the Commissioners made under this Part of this Schedule.

General administration

- 9 (1) Bingo duty shall be under the care and management of the Commissioners and shall be accounted for by such persons, and accounted for and paid at such times and in such manner, as may be required by or under regulations.

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- (2) Without prejudice to any other provision of this Schedule, regulations may provide for any matter for which provision appears to the Commissioners to be necessary for the administration or enforcement of bingo duty, or for the protection of the revenue in respect of that duty.

Notification to Commissioners by, and registration of, bingo-promoters

- 10 (1) Any person who intends to promote the playing of bingo [^{F12}in connection with which bingo duty may be chargeable] shall, not less than fourteen days before the first day on which bingo is to be played, notify the Commissioners of his intention, specifying the premises on which the bingo is to be played, and applying to be registered as a bingo-promoter.

[^{F13}(1A) Any person who is a bingo-promoter but is not registered as such and is not a person to whom sub-paragraph (1) above applies shall within five days of the date on which he became a bingo-promoter (disregarding any day which is a Saturday or a Sunday or a Bank Holiday) notify the Commissioners of that fact and of the place where the bingo was and (if he intends to continue to promote the playing of bingo which will or may be chargeable with duty) is to be played and apply to be registered as a bingo-promoter.]

- (2) Where a person [^{F14}gives notice to the Commissioners under sub-paragraph (1) or (1A) above], he shall be entitled to be registered by the Commissioners, except that the Commissioners may, where it appears to them to be requisite for the security of the revenue to do so, impose as a condition of a person's registration, or may subsequently impose as a condition of the continuance in force of his registration, a requirement that he shall give such security (or further security) by way of deposit or otherwise for any bingo duty which he is, or may become, liable to pay as the Commissioners may from time to time require.

[^{F15}Conditions shall not be imposed under this sub-paragraph if the premises at which the bingo in question is or is to be played are not licensed under [^{F16}a bingo premises licence][^{F17}or under Chapter II of Part III of the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

- (3) Where, in the case of a person who is for the time being registered as a bingo-promoter, the Commissioners exercise their power under sub-paragraph (2) above to impose, as a condition of the continuance in force of his registration, a requirement that he shall give security or further security, and he does not give it, the Commissioners may cancel his registration but without prejudice to his right to apply again to be registered.]

Textual Amendments

- F12** Words in [Sch. 3 para. 10\(1\)](#) substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(7\)](#)
- F13** [Para. 10\(1A\)](#) inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(a\)](#)
- F14** Words substituted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)
- F15** Words inserted by [Finance Act 1982 \(c. 39, SIF 12:2\), s. 8, Sch. 6 Pt. IV para. 5\(3\)\(b\)](#)
- F16** Words in [Sch. 3 para. 10\(2\)](#) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(4\), 23; S.I. 2007/2532, art. 2](#)
- F17** Words inserted by [Finance Act 1986 \(c. 41, SIF 12:2\), s. 6, Sch. 4 Pt. I para. 12\(3\)](#)

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Marginal Citations

M2 S.I. 1985/1204 (N.I. 11).

Announcement of prizes

11 **F18**

Textual Amendments

F18 Sch. 3 para. 11 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(a), 216, Sch. 43 Pt. 1(2)

Books, records, accounts, etc.

12 **F19**

Textual Amendments

F19 Sch. 3 para. 12 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(b), 216, Sch. 43 Pt. 1(2)

Powers to enter premises and obtain information

- 13 (1) Any officer may, without paying, enter on any premises where bingo is played or on which he has reasonable cause to suspect that bingo has been or is about to be played, and inspect the premises and anything whatsoever which he finds there; and he may further—
- (a) require any person concerned with the management of the premises to provide him with information with respect to activities carried on there;
 - (b) require any person on the premises who appears to him to be, or to have been, playing any game to provide him with information with respect to the game and, in particular, to produce to him any document or thing in his possession which is or was used in connection with the playing of the game.
- (2) An officer who enters any premises in the exercise of powers conferred by this paragraph shall be permitted to remain there at any time when the premises are being used for gaming, or when he has reasonable cause to suspect that they are about to be so used.

Power to estimate duty

F20 14

Textual Amendments

F20 Sch. 3 para. 14 repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

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Disputes as to computation of duty

15 F21

Textual Amendments

F21 Sch. 3 para. 15 repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(8)(c), 216, Sch. 43 Pt. 1(2)

Enforcement

- 16 (1) Any person who is knowingly concerned in or in taking steps with a view to the fraudulent evasion by him or any other person of bingo duty shall be guilty of an offence and liable—
- (a) on summary conviction to a penalty of the prescribed sum or, if greater, treble the amount of the duty payment of which is sought to be evaded or to imprisonment for a term not exceeding six months or to both, or
 - (b) on conviction on indictment to a penalty of any amount or to imprisonment for a term not exceeding [F22seven years] or to both.
- (2) Any person who—
- (a) is knowingly concerned with the promotion of bingo [F23(being bingo in connection with which bingo duty may be chargeable)] where the promoter is not registered by the Commissioners in accordance with paragraph 10 above; F24 . . .
 - (b) F24
- shall be guilty of an offence and liable—
- (i) on summary conviction to a penalty of the prescribed sum or to imprisonment for a term not exceeding six months or to both; or
 - (ii) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years or to both.
- (3) [F25Where any person]—
- (a) contravenes or fails to comply with any provision of this Part of this Schedule or of regulations, or
 - (b) fails to comply with any requirement made of him by or under any such provision,
- [F26his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties).]
- F27(4)

Textual Amendments

F22 Words substituted by Finance Act 1988 (c. 39, SIF 40:1), s. 12(1)(c)(6)
F23 Words in Sch. 3 para. 16(2) substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(9)(a)
F24 Sch. 3 para. 16(2)(b) and preceding word repealed (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), ss. 9(9)(b), 216, Sch. 43 Pt. 1(2)

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- F25** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 64(1)(a) (with s. 19(3)); S.I. 1994/2679, art. 3.
- F26** Words in Sch. 3 para. 16(3) substituted (1.1.1995) by 1994 c. 9, s. 9, Sch. 4 Pt. V para. 64(1)(b) (with s. 19(3)); S.I. 1994/2679, art. 3.
- F27** Sch. 3 para. 16(4) repealed (1.1.1995) by 1994 c. 9, s. 258, Sch. 4 Pt. V para. 64(2), Sch. 26 Pt. III Note (with s. 19(3)); S.I. 1994/2679, art. 3.

- 17 (1) If a justice of the peace or, in Scotland, a justice (within the meaning of section 462 of the ^{M3}Criminal Procedure (Scotland) Act 1975) is satisfied on information on oath that there is reasonable ground for suspecting that an offence under paragraph 16 above is being, has been, or is about to be committed on any premises, he may issue a warrant in writing authorising any officer to enter those premises (if necessary by force) at any time within [^{F28}one month] from the time of the issue of the warrant and search them.
- (2) An officer who enters premises under the authority of such a warrant may—
- (a) seize and remove any books, records, accounts, documents, money or valuable thing, and any instrument, device, apparatus or other thing whatsoever found on the premises, which he has reasonable cause to believe may be required as evidence for the purposes of proceedings in respect of such an offence, and
 - (b) search any person found on the premises whom he has reasonable cause to believe to be concerned with the promotion of bingo or, as the case may be, with the management of any premises used for the purpose of playing bingo.

Textual Amendments

- F28** Words substituted by Police and Criminal Evidence Act 1984 (c. 60, SIF 95), s. 119, Sch. 6 Pt. II para. 39(c)

Modifications etc. (not altering text)

- C4** Sch. 3 para. 17(2) powers of seizure extended (1.4.2003) by 2001 c. 16, ss. 50, 55-55, 68, 138(2), Sch. 1 Pt. I para. 28; S.I. 2003/708, art. 2(a)(j)
- C5** Power(s) of seizure extended (1.4.2003) by Criminal Justice and Police Act 2001 (c. 16), ss. 50, 52-54, 68, Sch. 1 Pt. 1 para. 28; S.I. 2003/708, art. 2(a)(c)(j)

Marginal Citations

- M3** 1975 c. 21(39:1).

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