

SCHEDULES

SCHEDULE 3

BINGO DUTY

PART I

EXEMPTION FROM DUTY

Domestic bingo

- 1 Bingo duty shall not be charged in respect of bingo played both in a private dwelling and on a domestic occasion.

Small-scale bingo

- [^{F1}2 (1) Bingo duty shall not be charged in respect of bingo promoted by any person and played on any day in a week (the “chargeable week”) at any premises, other than premises which are licensed under the ^{M1}Gaming Act 1968 [^{F2}or under Chapter II of Part III of the ^{M2}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985]], if—
- [^{F3}(a) a person’s eligibility to participate in that bingo depends upon his being a member of a particular society or his being a guest of such a member or of the society;]
- (b) in any other case—
- (i) the total value of the prizes won on any day in a relevant week at those premises in bingo promoted by that person does not exceed [^{F4}£500]; and
- (ii) the total value of the prizes won during any relevant week at those premises in bingo promoted by that person does not exceed [^{F5}£1,500].

- [^{F6}(1A) Where the total value of the card money taken in the bingo in question played at any premises exceeds during, or on any day in, a relevant week the total value of the prizes won in that bingo during that week or, as the case may be, on that day, any reference in sub-paragraph (1) above to the total value of the prizes so won shall be read as a reference to the total of the card money so taken.

In this sub-paragraph “card money” means money taken by or on behalf of the promoter of the bingo as payment by players for their cards (within the meaning of section 17(3) of this Act)]

- (2) In sub-paragraph (1) above—

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“relevant week”, in relation to any chargeable week, means (subject to sub-paragraph (3) below that week or any of the preceding twelve weeks; and

“society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such club, institution, organisation or association but a branch or section shall not be treated as a separate branch or section unless it occupies separate premises.

- (3) For the purposes of this paragraph there shall be disregarded any bingo which—
- (a) is played in any week beginning before 27th September 1982; or
 - (b) is exempt from duty by virtue of paragraph 5 or 6 below.

Textual Amendments

- F1** Para. 2 substituted for paras. 2-4 by Finance Act 1982 (c. 39, SIF 12:2), s. 8, **Sch. 6 Pt. IV para. 5(2)**
- F2** Words inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 12(1)**
- F3** Sch. 3 para. 2(1)(a) substituted (16.7.1992 with effect as mentioned in s. 7(4) of the substituting Act) by virtue of Finance (No. 2) Act 1992 (c. 48), s. 7(2)
- F4** “£500” substituted by S.I. 1989/1357, **art. 2**
- F5** “£1,500” substituted by S.I. 1989/1357, **art. 2**
- F6** Para. 2(1A) inserted by Finance Act 1983 (c. 28, SIF 12:2), s. 5(1)

Marginal Citations

- M1** 1968 c. 65(12:1).
- M2** S.I. 1985/1204 (N.I. 11).

VALID FROM 10/07/2003

- 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.
- (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.

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- (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).

VALID FROM 10/07/2003

Non-profit-making bingo

- 2B In calculating liability to bingo duty no account shall be taken of bingo to which there apply (without any exception or modification by virtue of regulations) both—
- (a) section 3 of the Gaming Act 1968 or Article 56 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (prohibition on charging for participation), and
 - (b) section 4 of that Act or Article 57 of that Order (prohibition of levy on stakes or winnings).

Small-scale amusements provided commercially

- 5 (1) Bingo duty shall not be charged in respect of bingo played in compliance with the conditions of this paragraph—
- (a) on any premises in respect of which a permit under section 16 of the ^{M3}Lotteries and Amusements Act 1976 (provision of amusements with prizes) has been granted in accordance with Schedule 3 to that Act and is for the time being in force;
 - [^{F7}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M4}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 [^{F8}an amusement machine licence] under this Act and a permit granted under section 34 of the ^{M5}Gaming Act 1968, not being premises in respect of which a club or a miners' welfare institute within the meaning of the Gaming Act 1968 is for the time being registered under Part III of that Act; 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;

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- (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

- F7** 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)
- F8** Words in Sch. 3 para. 5(1)(b) substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 10(a).

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 (1.10.1995) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £100 by virtue of S.I. 1995/2374, art. 5(b)
- C3** Sch. 3 para. 5(2)(c): para. 5 has effect (11.8.1997) as if for the amount specified in sub-para. (2)(c) there were substituted the sum of £5 by virtue of S.I. 1997/1714, art. 2 (which S.I. was revoked (22.12.1999) by S.I. 1999/3205, art. 3

Marginal Citations

- M3** 1976 c. 32(12:1).
- M4** S.I. 1985/1204 (N.I. 11).
- M5** 1968 c. 65(12:1).

Machine bingo

- 6 Bingo duty shall not be charged in respect of bingo played by means of [^{F9}an amusement machine] the provision of which on premises requires the authority of an excise licence under section 21 of this Act.

Textual Amendments

- F9** Words in Sch. 3 para. 6 substituted (1.5.1995) by 1995 c. 4, s. 14, Sch. 3 para. 10(b).

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.

Status:

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Changes to legislation:

There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part I.