

Status: Point in time view as at 19/07/2006.

Changes to legislation: There are currently no known outstanding effects for the Betting and Gaming Duties Act 1981, Part I. (See end of Document for details)

SCHEDULES

SCHEDULE 3

BINGO DUTY

PART I

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 member of a group or organisation,
 - a guest of a member of a group or organisation, or
 - 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—
- 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).

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) [^{F3}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 premises in respect of which a permit under section 16 of the ^{M1}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;
- [^{F4}(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the ^{M2}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 [^{F5}an amusement machine licence] under this Act and a permit granted under section 34 of the ^{M3}Gaming Act 1968, not being premises in respect of which

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- 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;
- (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

- F3** 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\(5\)](#)
- F4** 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)
- F5** 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 (20.2.2004) as if for the amount specified in sub-para. (2)(c) there were substituted the sum of £25 by virtue of [S.I. 2004/155, art. 2](#) (which S.I. was revoked (1.9.2007) by [S.I. 2007/2152, art. 3\(2\)](#))

Marginal Citations

- M1** [1976 c. 32\(12:1\)](#).
- M2** [S.I. 1985/1204 \(N.I. 11\)](#).
- M3** [1968 c. 65\(12:1\)](#).

Machine bingo

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Textual Amendments

- F6** 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.

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