

2003 No. 2503

CUSTOMS AND EXCISE

The Bingo Duty Regulations 2003

Made - - - - 29th September 2003

Laid before the House of Commons 30th September 2003

Coming into force - - 27th October 2003

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by paragraph 9 of Schedule 3 to the Betting and Gaming Duties Act 1981(a) hereby make the following regulations:

Citation and commencement

1. These Regulations may be cited as the Bingo Duty Regulations 2003 and come into force on 27th October 2003.

Interpretation

2. In these Regulations—

“accounting period” means, subject to regulation 5 below, a period beginning at the end of the last Sunday of each month and ending at the end of the last Sunday of the next month;

“bingo-promoter” means a person who promotes the playing of bingo that is not exempt from bingo duty;

“business day” has the meaning given in section 92 of the Bills of Exchange Act 1882(b).

Revocation and saving

3.—(1) Subject to paragraph (2) below, the Bingo Duty Regulations 1988(c) and the Betting and Gaming Duties (Payment) Regulations 1995(d) are revoked.

(2) The Bingo Duty Regulations 1988 continue to apply to bingo played before these Regulations came into force.

Bingo-promoters

4.—(1) The notification and application for registration required by paragraph 10(1) or (1A) of Schedule 3 to the Act(a) (notification and application for registration by a person who intends to

(a) 1981 c.63; section 33(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise; the power to make regulations provided by paragraph 9 of Schedule 3 is extended by section 18 of the Betting and Gaming Duties Act 1981, as substituted by section 9 of the Finance Act 2003(c.14).

(b) 1882 c.61; section 92 was amended by the Banking and Financial Dealings Act 1971 (c.80), sections 3 and 4.

(c) S.I. 1988/333; amended by S.I. 1995/1555.

(d) S.I. 1995/1555; amended by S.I. 2001/3088.

promote, or has begun to promote, the playing of chargeable bingo) must be made on an application form provided by the Commissioners.

(2) An application form must contain such information as the Commissioners think is necessary for the administration of bingo duty and the protection of the revenue from that duty.

(3) The Commissioners may provide different application forms for different purposes; in particular, they may provide application forms that are suitable for electronic transmission.

(4) If there is any change in the information contained in his application form, or subsequently notified to the Commissioners in accordance with this paragraph, a registered bingo-promoter must, within seven days of that change, notify the Commissioners in writing.

(5) A registered bingo-promoter who ceases to promote the playing of chargeable bingo must, within seven days of that cessation, notify the Commissioners in writing.

(6) In this regulation—

“the Act” means the Betting and Gaming Duties Act 1981;

“chargeable bingo” means bingo that is not subject to an exemption specified in Part 1 of Schedule 3 to the Act; and

“registered bingo-promoter” means a person registered as a bingo-promoter under paragraph 10 of Schedule 3 to the Act.

Non-standard accounting periods

5.—(1) Subject to the provisions of this regulation, a bingo-promoter may give the Commissioners written notice that the twelve consecutive periods set out in his notice will be his accounting periods.

(2) The notice required by paragraph (1) above must—

- (a) be given to the Commissioners at least twenty-eight days before the day on which the first accounting period set out in the notice begins,
- (b) specify the day on which each accounting period begins, and
- (c) specify the day on which the twelfth accounting period ends,

and the day on which the twelfth accounting period ends must be no later than fifty-three weeks after the day on which the first accounting period begins.

(3) Each accounting period must be a period of not less than 27 consecutive days and not more than 35 consecutive days.

(4) Where the Commissioners receive a bingo-promoter’s notice complying with this regulation—

- (a) his accounting period immediately preceding the first accounting period set out in his notice will end when that first accounting period begins,
- (b) the twelve consecutive periods set out in his notice will be his accounting periods, and
- (c) his accounting period immediately following the twelfth accounting period set out in his notice will begin when that twelfth accounting period ends.

(5) Unless in compliance with this regulation the Commissioners have received a notice that a bingo-promoter’s accounting periods will be the further twelve consecutive accounting periods beginning when the twelfth accounting period mentioned in paragraph (4)(c) above ends, the accounting period immediately following that twelfth accounting period ends at the end of the last Sunday of the month in which it began.

(6) Before 1 January 2004, the Commissioners may treat a notice under paragraph (1) above as complying with paragraph (2)(a) or (3) above if—

- (a) it is given to them at least twenty-one days before the day on which the first accounting period set out in it begins,

(a) Paragraph 10 was amended by the Finance Act 1982(c.39), Schedule 6, paragraph 5, the Finance Act 1986(c.41), Schedule 4, paragraph 12, and the Finance Act 2003(c. 14), section 9(7).

- (b) only the first accounting period is a period of less than 27 days or more than 35 days, and
- (c) the first accounting period is a period of not more than 50 consecutive days.

Bingo cards

- 6.—(1) This regulation does not apply to a bingo card that forms part of a machine.
- (2) A bingo card must be marked with a unique identifying number in a numbered series.
 - (3) Bingo cards that can only be used once must be issued in numerical order.
 - (4) If there is more than one issuing point, the bingo cards issued at each point must be from different series.
 - (5) The Commissioners may require bingo cards to be marked with the amount due for entitlement to participate in the game or games of bingo to which they relate.
 - (6) In this regulation, “bingo card” means the set of numbers or symbols that a player uses to play bingo.

Bingo returns

- 7.—(1) A bingo-promoter must furnish the Commissioners with a bingo return by the fifteenth day following the end of every accounting period.
- (2) A bingo return is a return furnished on a form provided by the Commissioners containing the information specified in the Schedule below.
 - (3) The Commissioners may provide different forms of bingo return for different purposes; in particular, they may provide forms that are suitable for electronic transmission.
 - (4) A bingo return must be furnished—
 - (a) at the address specified on the form, or
 - (b) by such means as the Commissioners may approve.
 - (5) If the fifteenth day following the end of an accounting period is not a business day, a bingo return must be furnished by the last business day before that day.

Payment of bingo duty

- 8.—(1) Not later than the fifteenth day following the end of an accounting period, a bingo-promoter must pay to the Commissioners the bingo duty due from him in respect of that accounting period.
- (2) Payment must be made—
 - (a) in such manner as is specified in a notice published by the Commissioners and not withdrawn by a further notice, or
 - (b) in such manner as the Commissioners may approve.
 - (3) Where the manner of payment involves the collection of the bingo duty due to the Commissioners by means of direct debit, the bingo-promoter must ensure that he has sufficient funds in his account to satisfy the payment.
 - (4) If the fifteenth day following the end of an accounting period is not a business day, the bingo duty must be paid by the last business day before that day.

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29th September 2003

Ray McAfee
Commissioner of Customs and Excise

SCHEDULE

Regulation 7

INFORMATION CONTAINED IN A BINGO RETURN

Information that must be contained in a bingo return—

- (a) the name and address of the bingo-promoter;
- (b) any bingo registration number allocated by the Commissioners to the bingo-promoter;
- (c) the accounting period to which the return relates;
- (d) the day by which the return must be furnished;
- (e) the amount of the bingo-promoter's bingo receipts for the accounting period;
- (f) the amount of the bingo-promoter's expenditure on bingo winnings for the accounting period;
- (g) the amount of any losses the bingo-promoter has carried forward from the last accounting period;
- (h) the aggregate of the amounts referred to in paragraphs (f) and (g) above;
- (i) the amount of the bingo-promoter's bingo promotion profits for the accounting period;
- (j) the amount of bingo duty due from the bingo-promoter for the accounting period;
- (k) the amount of any bingo duty due from the bingo-promoter for earlier accounting periods that has not been included in an earlier return; and
- (l) the net amount of bingo duty due to the Commissioners.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations come into force on 27 October 2003. They revoke and replace the Bingo Duty Regulations 1988 (S.I. 1988/333), which formerly regulated the activities of bingo-promoters and the manner in which bingo duty should be accounted for and paid.

These Regulations make new arrangements for the administration and payment of bingo duty. They—

- (i) regulate the registration of those who intend to promote, or have begun to promote, the playing of bingo,
- (ii) make provision for non-standard accounting periods,
- (iii) impose requirements concerning the marking, identification, and issuing of bingo cards,
- (iv) prescribe the timing and procedure for bingo-promoters to make returns, and
- (v) make provision for the manner in which bingo duty must be paid.

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