
Changes to legislation: Betting and Gaming Duties Act 1981, Paragraph 5 is up to date with all changes known to be in force on or before 20 September 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 3

BINGO DUTY

PART I

EXEMPTION FROM DUTY

Small-scale amusements provided commercially

- 5 (1) [^{F1}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 [^{F2}family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]
 - [^{F3}(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;]
 - [^{F4}(b) on any premises if, for the time being—
 - (i) a machine in respect of which a person is liable for machine games duty is located on the premises, and
 - (ii) an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c)) is in force in respect of the premises; 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 [^{F5}£70] 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.

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Textual Amendments

- F1** 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\(5\)](#)
- F2** 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](#)
- F3** 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)
- F4** [Sch. 3 para. 5\(1\)\(b\)](#) substituted (with effect in accordance with s. 123(2) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 123\(1\)](#)
- F5** Word in Sch. 3 para. 5(2)(c) substituted (21.7.2009) (with effect in accordance with s. 20(5) of the amending Act) by [Finance Act 2009 \(c. 10\), s. 20\(3\)](#)

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\(1\)](#)

Marginal Citations

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

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Commencement Orders yet to be applied to the Betting and Gaming Duties Act 1981

Commencement Orders bringing legislation that affects this Act into force:

- [S.R. 2016/387 art. 2 commences \(2015 c. 9 \(N.I.\)\)](#)