



Betting and Gaming Duties Act 1981

1981 CHAPTER 63

PART II

GAMING DUTIES

Bingo duty

[^{F1}17 **Bingo duty**

- (1) A duty of excise, to be known as bingo duty, shall be charged—
 - (a) on the playing of bingo in the United Kingdom, and
 - (b) at the rate of [^{F2}10] per cent of a person's bingo promotion profits for an accounting period.
- (2) Subsection (1) is subject to the exemptions specified in Part 1 of Schedule 3 to this Act.

[^{F3}(2A) Bingo duty is not charged on the playing of a game of bingo which is not licensed bingo if every person playing the game participates by the use of—

- (a) the internet,
 - (b) telephone,
 - (c) television,
 - (d) radio, or
 - (e) any other kind of electronic or other technology for facilitating communication.]
- (3) The amount of a person's bingo promotion profits for an accounting period is—
 - (a) the amount of the person's bingo receipts for the period (calculated in accordance with section 19), minus
 - (b) the amount of his expenditure on bingo winnings for the period (calculated in accordance with section 20).
 - (4) Bingo duty charged in respect of a person's bingo promotion profits shall be paid by him.

Changes to legislation: Betting and Gaming Duties Act 1981, Section 17 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

- (5) Where the amount that would be charged in respect of a person's bingo promotion profits for an accounting period is less than £1, no duty shall be charged.]

Textual Amendments

- F1** Ss. 17-20C substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) for ss. 17-20 by [Finance Act 2003 \(c. 14\), s. 9\(1\)](#)
- F2** Figure in s. 17(1)(b) substituted (with effect in accordance with s. 122(2) of the amending Act) by [Finance Act 2014 \(c. 26\), s. 122\(1\)](#)
- F3** S. 17(2A) substituted (1.12.2014) by [Finance Act 2014 \(c. 26\), s. 198\(2\)\(c\)](#), [Sch. 28 para. 3](#) (with [Sch. 29](#))

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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 \(N.I.\)\)](#)