



Finance Act 1983

1983 CHAPTER 28

PART I

CUSTOMS AND EXCISE

5 Bingo duty and gaming machine licence duty.

- (1) In paragraph 2 of Schedule 3 to the ^{M1}Betting and Gaming Duties Act 1981 (exemption limits for smallscale bingo) after subparagraph (1) there shall be inserted the following subparagraph—

“(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 subparagraph (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 subparagraph

“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 Schedule 4 to the Act of 1981, in paragraph 1, for subparagraph (3) (meaning of private gain in relation to exemption from gaming machine licence duty for charitable entertainments etc.) there shall be substituted the following—

“(3) In construing subparagraph (2)(a) above, proceeds of an entertainment promoted on behalf of a society falling within this subparagraph which are applied for any purpose calculated to benefit the society as a whole shall not be held to be applied for purposes of private gain by reason only that their application for that purpose results in benefit to any person as an individual.

- (4) A society falls within subparagraph (3) above if it is established and conducted either—

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1983, Section 5. (See end of Document for details)

- (a) wholly for purposes other than purposes of any commercial undertaking, or
- (b) wholly or mainly for the purpose of participation in or support of athletic sports or athletic games;

and in this paragraph “society” includes any club, institution, organisation or association of persons, by whatever name called, and any separate branch or section of such a club, institution, organisation or association.”

Marginal Citations

M1 1981 c. 63.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1983, Section 5.