

1984 No. 431**CUSTOMS AND EXCISE****The Bingo Duty (Exemptions) Order 1984**

<i>Made - - - -</i>	<i>26th March 1984</i>
<i>Laid before the House of Commons</i>	<i>3rd April 1984</i>
<i>Coming into Operation</i>	<i>30th April 1984</i>

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by paragraph 7 of Schedule 3 to the Betting and Gaming Duties Act 1981(a) (hereinafter called "the Act") and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Bingo Duty (Exemptions) Order 1984, and shall come into operation on 30th April 1984.

2. The Bingo Duty (Exemptions) Order 1982(b) is hereby revoked.

3. In paragraph 2(1) of Schedule 3 to the Act(c) (exemption from bingo duty in respect of small-scale bingo) in sub-paragraphs (1)(a)(i) and (1) (b)(i) for "£300" there shall be substituted "£400".

4. In paragraph 5 of Schedule 3 to the Act(d) (exemption from bingo duty in respect of bingo played as a small-scale amusement provided commercially)—

- (a) in sub-paragraph (2)(a) for "25p" there shall be substituted "30p";
- (b) in sub-paragraph (2)(b) for "£12.50" there shall be substituted "£15";
and
- (c) in sub-paragraph (2)(c) for "25p" there shall be substituted "30p".

King's Beam House
Mark Lane
London EC3R 7HE
26th March 1984.

C. Freedman,
Commissioner of Customs and Excise.

(a) 1981 c. 63.
 (b) S.I. 1982/166.
 (c) Paragraph 2 of Schedule 3 to the Act was substituted by section 8 of and paragraph 5 of Schedule 6 to the Finance Act 1982 (c. 39), and a new sub-paragraph (1A) was inserted by section 5(1) of the Finance Act 1983 (c. 28).
 (d) Paragraph 5 was amended by Article 2 of S.I. 1982/166.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order raises certain monetary limits which must be observed to qualify for exemption from bingo duty. It increases the maximum permitted daily aggregate of card money or prizes in non-commercial non-dutiable bingo promoted by clubs and other societies (Article 3) and the maximum permitted card money and money prizes for individual players and games in non-dutiable bingo played as a small-scale amusement provided commercially (Article 4).

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