
STATUTORY INSTRUMENTS

1989 No. 1357

CUSTOMS AND EXCISE

The Bingo Duty (Exemptions) Order 1989

<i>Made</i>	- - - -	<i>3rd August 1989</i>
<i>Laid before the House of Commons</i>	- - - -	<i>11th August 1989</i>
<i>Coming into force</i>	- -	<i>4th September 1989</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⁽¹⁾ (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 1989 and shall come into force on 4th September 1989.

2. In paragraph 2(1) of Schedule 3 to the Act⁽²⁾ (exemption from bingo duty in respect of small-scale bingo) in sub-paragraphs (1)(a)(i) and (1)(b)(i) for “£400” there shall be substituted “£500”. In sub-paragraphs (1)(a)(ii) and (1)(b)(ii) for “£1,000” there shall be substituted “£1,500”.

3. In paragraph 5 of Schedule 3 to the Act⁽³⁾ (exemption from bingo duty in respect of bingo played as a small-scale amusement provided commercially) in sub-paragraph (2)(b) for “£15” there shall be substituted “£20”.

New King’s Beam House, 22 Upper Ground, London SE1 9PJ

3rd August 1989

P. G. Wilmott
Commissioner of Customs and Excise

(1) 1981 c. 63.
(2) 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). The sums specified in paragraph 2(1) of Schedule 3 are as substituted by S.I.1984/431.
(3) The sum specified in paragraph 5 of Schedule 3 is as substituted by S.I. 1984/431.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

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 daily and weekly aggregates of card money or prizes for non-commercial exempt bingo promoted by clubs and other societies (article 2); and the maximum permitted card money in games of non-dutiable bingo played as a small-scale amusement provided commercially (article 3).