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**Changes to legislation:** Betting and Gaming Duties Act 1981, Cross Heading: Non-profit making bingo 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

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## SCHEDULES

### SCHEDULE 3

#### BINGO DUTY

##### PART I

##### EXEMPTION FROM DUTY

*[<sup>F1</sup>[<sup>F2</sup>Non-profit making bingo]*

##### Textual Amendments

- F1** Sch. 3 para. 2B and heading inserted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(4)
- F2** Sch. 3 para. 2B and crossheading substituted (1.9.2007) by Finance Act 2007 (c. 11), s. 105, Sch. 25 paras. 12(2), 23; S.I. 2007/2532, art. 2

- <sup>F3</sup>2B (1) In calculating liability to bingo duty no account shall be taken of non-profit making bingo.
- (2) “Non-profit making bingo” means bingo—
- (a) in respect of the playing of which no charge in money or money's worth is made, and
  - (b) in respect of which no levy is charged on any of the stakes or on the winnings of any of the players (irrespective of the means by which the levy is charged), and it does not matter whether the charge or levy is compulsory, customary or voluntary.
- (3) In sub-paragraph (2)(a) “charge” includes an admission charge, but does not include—
- (a) any payment of the whole or any part of an annual subscription to a club,
  - (b) any payment of an entrance subscription for membership of a club, or
  - (c) any stakes hazarded.
- (4) In sub-paragraph (3)—
- “club” means a club which is so constituted and conducted, in respect of membership and otherwise, as not to be of a temporary character, and
  - “membership of a club” does not include temporary membership of a club.]]

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