

**Changes to legislation:** Betting and Gaming Duties Act 1981, Part I is up to date with all changes known to be in force on or before 15 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

## SCHEDULES

### SCHEDULE 3

#### BINGO DUTY

#### PART I

#### EXEMPTION FROM DUTY

##### *Domestic bingo*

- 1 <sup>F1</sup>In calculating liability to bingo duty no account shall be taken of] bingo played both in a private dwelling and on a domestic occasion.

#### Textual Amendments

- F1** Words in Sch. 3 para. 1 substituted (with effect as mentioned in s. 9(10) of the amending Act) by Finance Act 2003 (c. 14), s. 9(2)

##### <sup>F2</sup>*Small-scale bingo*

#### Textual Amendments

- F2** Sch. 3 paras. 2, 2A and heading substituted (with effect as mentioned in s. 9(10) of the amending Act) for Sch. 3 para. 2 by Finance Act 2003 (c. 14), s. 9(3)

- 2 (1) This paragraph applies where entitlement to participate in non-licensed bingo depends on a person's being—
- (a) a member of a group or organisation,
  - (b) a guest of a member of a group or organisation, or
  - (c) a guest of a group or organisation.
- (2) Payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19.
- (3) Winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20.]
- 2A (1) In the case of non-licensed bingo to which paragraph 2 does not apply—
- (a) payments in respect of entitlement to participate in the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 19 (subject to sub-paragraphs (2) to (5) below), and

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- (b) winnings at the non-licensed bingo shall not be brought into account in relation to any person for the purpose of section 20 (subject to subparagraphs (2) to (5) below).
- (2) If on a day winnings at non-licensed bingo promoted by a person exceed £500, subparagraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (3) If stakes exceeding in aggregate £500 are hazarded on a day at non-licensed bingo promoted by a person, subparagraph (1) shall not apply in relation to the person in respect of the accounting period in which that day falls and the next two accounting periods.
- (4) If in an accounting period winnings at non-licensed bingo promoted by a person exceed £7,500, subparagraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (5) If stakes exceeding in aggregate £7,500 are hazarded in an accounting period at non-licensed bingo promoted by a person, subparagraph (1) shall not apply in relation to the person in respect of that accounting period and the next two accounting periods.
- (6) For the purposes of this paragraph winnings at bingo shall be valued in accordance with section 20(2) to (6).

*[<sup>F3</sup>[<sup>F4</sup>Non-profit making bingo]*

#### Textual Amendments

- F3** 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\(4\)](#)
- F4** 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>F5</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 subparagraph (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 subparagraph (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

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“membership of a club” does not include temporary membership of a club.]]

#### Textual Amendments

**F5** 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](#)

#### *Small-scale amusements provided commercially*

- 5 (1) [<sup>F6</sup>In calculating liability to bingo duty no account shall be taken of] bingo played in compliance with the conditions of this paragraph—
- (a) on any [<sup>F7</sup>family entertainment centre within the meaning of the Gambling Act 2005 (see section 238);]
  - [<sup>F8</sup>(aa) on any premises in Northern Ireland in respect of which an amusement permit under Article 111 of the <sup>M1</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 or a pleasure permit under Article 157 of that Order has been granted;]
  - [<sup>F9</sup>(b) on any premises if, for the time being—
    - (i) a machine in respect of which a person is liable for machine games duty is located on the premises, and
    - (ii) an adult gaming centre premises licence issued under Part 8 of the Gambling Act 2005 (see section 150(1)(c)) is in force in respect of the premises; or]
  - (c) at any pleasure fair consisting wholly or mainly of amusements provided by travelling showmen, which is held on any day of a year on premises not previously used in that year for more than twenty-seven days for the holding of such a pleasure fair.
- (2) The conditions of this paragraph are that—
- (a) the amount payable by any person for a card for any one game of bingo does not exceed 20p;
  - (b) the total amount taken as payment by players for their cards for any one games does not exceed £10;
  - (c) no money prize exceeding [<sup>F10</sup>£70] is distributed or offered;
  - (d) the winning of, or the purchase of a chance to win, a prize does not entitle any person (whether subject to a further payment by him or not) to any further opportunity to win money or money’s worth by taking part in any gaming or in any lottery; and
  - (e) in the case of such a pleasure fair as is described above, the opportunity to play bingo is not the only, or the only substantial, inducement to persons to attend the fair.

#### Textual Amendments

**F6** Words in Sch. 3 para. 5(1) substituted (with effect as mentioned in [s. 9\(10\)](#) of the amending Act) by [Finance Act 2003 \(c. 14\), s. 9\(5\)](#)

**F7** Words in Sch. 3 para. 5(1)(a) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\), s. 105, Sch. 25 paras. 12\(3\)\(a\), 23; S.I. 2007/2532, art. 2](#)

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- F8** Para. 5(1)(aa) inserted by Finance Act 1986 (c. 41, SIF 12:2), s. 6, **Sch. 4 Pt. I para. 12(2)** (as to commencement see s. 6(3)(5) and S.R. (N.I.) 1987 Nos. 6, 185)
- F9** Sch. 3 para. 5(1)(b) substituted (with effect in accordance with s. 123(2) of the amending Act) by Finance Act 2014 (c. 26), **s. 123(1)**
- F10** Word in Sch. 3 para. 5(2)(c) substituted (21.7.2009) (with effect in accordance with s. 20(5) of the amending Act) by Finance Act 2009 (c. 10), **s. 20(3)**

**Modifications etc. (not altering text)**

- C1** Sch. 3 para. 5(2)(a): para. 5 has effect (1.10.1995) as if for the amount specified in sub-para. (2)(a) there were substituted the sum of £1 by virtue of S.I. 1995/2374, **art. 5(a)**
- C2** Sch. 3 para. 5(2)(b): para. 5 has effect (1.9.2007) as if for the amount specified in sub-para. (2)(b) there were substituted the sum of £500 by virtue of S.I. 2007/2152, **art. 2(1)**

**Marginal Citations**

- M1** S.I. 1985/1204 (N.I. 11).

*Machine bingo*

6

F11

**Textual Amendments**

- F11** Sch. 3 para. 6 repealed (with effect as mentioned in s. 11(5) of the amending Act) by Finance Act 2006 (c. 25), ss. 11(3), 178, **Sch. 26 Pt. 1(2)**

*Power to increase limits of exemptions*

7

The Commissioners may by order provide that any provision of this Part of this Schedule which is specified in the order and which mentions a sum shall have effect (whether as from a date so specified or in relation to events taking place on or after a date so specified) as if for that sum there were substituted such larger sum as may be specified in the order.

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