



Finance Act 2013

2013 CHAPTER 29

PART 4

EXCISE DUTIES AND OTHER TAXES

Gambling

184 Combined bingo

- (1) Section 20A of BGDA 1981 (combined bingo) is amended as follows.
- (2) In subsection (3) for the words from the beginning to “second promoter”—” substitute “Where money representing such payments (so far as they constituted stakes hazarded in the combined bingo) is paid in an accounting period by one promoter of the bingo (“the first promoter”) to another (“the second promoter”), to the extent that the money is used (directly or indirectly) to provide bingo winnings for combined bingo promoted by the second promoter—”.
- (3) Omit subsection (4).
- (4) The amendments made by this section have effect in relation to accounting periods beginning on or after the day on which this Act is passed.

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 2013, Section 184.