#### STATUTORY INSTRUMENTS

# 2004 No. 155

# **CUSTOMS AND EXCISE**

# The Betting and Gaming Duties Act 1981 (Bingo Prize Limit) Order 2004

Made - - - - 27th January 2004

Laid before the House of Commons 28th January 2004

Coming into force - - 20th February 2004

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), hereby make the following Order:

#### Citation and commencement

1. This Order may be cited as the Betting and Gaming Duties Act 1981 (Bingo Prize Limit) Order 2004 and shall come into force on 20th February 2004.

### Increase in prize limit

**2.** Paragraph 5 of Schedule 3 to the Betting and Gaming Duties Act 1981 (exemption from bingo duty for certain small-scale, commercially provided bingo games) shall have effect as if for the sum mentioned in sub-paragraph (2)(c) there were substituted "£25"(b).

## Revocation

3. The Betting and Gaming Duties Act 1981 (Bingo Prize Limit) Order 1999(c) is revoked.

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

27th January 2004

Michael Hanson
Commissioner of Customs and Excise

<sup>(</sup>a) 1981 c. 63; section 33(1) defines "the Commissioners" as meaning the Commissioners of Customs and Excise.

<sup>(</sup>b) The sum mentioned in sub-paragraph (2)(c) was last substituted by article 2 of the Betting and Gaming Duties Act 1981 (Bingo Prize Limit) Order 1999 (S.I. 1999/3205).

<sup>(</sup>c) S.I. 1999/3205.

## **EXPLANATORY NOTE**

(This note is not part of the Order)

This Order, which comes into force on 20th February 2004, increases the monetary prize limit for bingo played on a small scale by way of commercial amusement to qualify for exemption from bingo duty. It increases the maximum amount permitted to be distributed as a money prize from £15 to £25.

A full regulatory impact assessment has not been produced for this instrument, as it has no impact on the costs of business.

£3.00

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