

**2007 No. 2152**

**EXCISE**

**The Betting and Gaming Duties Act 1981 (Bingo Monetary Amounts) Order 2007**

*Made* - - - - - *24th July 2007*  
*Laid before the House of Commons* *24th July 2007*  
*Coming into force* - - - *1st September 2007*

The Commissioners for Her Majesty's Revenue and Customs<sup>(a)</sup> make the following Order in exercise of the powers conferred by Schedule 3 paragraph 7 to the Betting and Gaming Duties Act 1981<sup>(b)</sup>:

1. This Order may be cited as the Betting and Gaming Duties Act 1981 (Bingo Monetary Amounts) Order 2007 and comes into force on 1st September 2007.

2.—(1) Schedule 3 paragraph 5(2)(b) to the Betting and Gaming Duties Act 1981 (exemption from bingo duty for small-scale bingo provided commercially) shall have effect as if there were substituted for the sum there “£500”.

(2) Paragraph 5(2)(c) of that Schedule shall have effect as if there were substituted for the sum there “£50”.

3.—(1) Article 5(b) of the Betting and Gaming Duties Act 1981 (Monetary Amounts) Order 1995<sup>(c)</sup> is omitted.

(2) The Betting and Gaming Duties Act 1981 (Bingo Prize Limit) Order 2004<sup>(d)</sup> is revoked.

*Dave Hartnett*  
*Steve Lamey*

24th July 2007

Two of the Commissioners for Her Majesty's Revenue and Customs

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(a) Although section 33(1) of the Betting and Gaming Duties Act 1981 (c. 63) provides that in that Act “the Commissioners” means the Commissioners of Customs and Excise, the functions of those Commissioners were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c.11). Section 50(1) of the latter Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(b) 1981 c. 63.

(c) S.I. 1995/2374, to which there are amendments not relevant to this Order.

(d) S.I. 2004/155.

## EXPLANATORY NOTE

*(This note is not part of the Order)*

Small-scale commercial bingo may be exempt from bingo duty(a).

One of the conditions of the exemption is that the total amount taken as payment by players for their cards for any one game does not exceed a given sum. Article 2(1) enlarges that sum to £500(b).

Another such condition is that no money prize exceeding a given sum is distributed or offered. Article 2(2) enlarges that sum to £50(c).

An impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

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- (a) For details, see the Betting and Gaming Duties Act 1981 Schedule 3 paragraph 5.  
(b) From £100 under article 5(b) of S.I. 1995/2374, which is omitted by article 3(1) of this Order.  
(c) From £25 under article 2 of S.I. 2004/155. That instrument is revoked by article 3(2) of this Order.

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