

**EXPLANATORY MEMORANDUM TO  
THE BETTING AND GAMING DUTIES ACT 1981 (BINGO MONETARY AMOUNTS)  
ORDER 2007**

**2007 No. 2152**

1. This explanatory memorandum has been prepared by HM Revenue & Customs and is laid before the House of Commons by Command of Her Majesty.

**2. Description**

2.1 The instrument increases two of the monetary limits which small-scale commercial bingo must observe for exemption from bingo duty.

2.2 This reflects changes in the social legislation.

**3. Matters of special interest to the Select Committee on Statutory Instruments**

None.

**4. Legislative Background**

4.1 Small-scale commercial bingo may be exempt from bingo duty. The exemption is conditional on a number of factors.

(The Betting and Gaming Duties Act 1981 (c. 63) section 17(2) and Schedule 3 paragraph 5.)

4.2 One of those factors is the total amount taken as payment by players for their cards for any one game not exceeding a given sum. Article 2(1) of the instrument increases that sum to £500.

(It was formerly £100 under paragraph 5(2)(b) of that Schedule and article 5(b) of S.I. 1995/2374.)

4.3 Another factor is that no money prize exceeding a given sum is distributed or offered. Article 2(2) of the instrument increases that sum to £50.

(It was formerly £25 under paragraph 5(2)(c) of that Schedule and article 2 of S.I. 2004/155.)

4.4 These increases align the bingo duty exemption limits with those that apply for the purpose of being able to provide bingo without committing an offence under the Gambling Act 2005 (c. 19).

(The Gambling Act 2005 (Limits on Prize Gaming) Regulations 2007 (S.I. 2007/1777) increase the limit for aggregated participation fees to £500 and for a money prize to £50.)

**5. Territorial Extent and Application**

This instrument applies to all of the United Kingdom.

**6. European Convention on Human Rights**

As the instrument is subject to negative resolution procedure and does not amend primary legislation, no statement is required.

**7. Policy background**

This change is being made to the effect of the Betting and Gaming Duties Act 1981 to reflect the changes to stake and prize levels for 'prize gaming' proposed in the Gambling Act 2005 (Limits on Prize Gaming) Regulations 2007.

**8. Impact**

8.1 An Impact Assessment has not been prepared for this instrument as it has no impact on business, charities or voluntary bodies.

8.2 There is no impact on the public sector.

**9. Contact**

Valerie Patterson at HM Revenue & Customs Tel: 0161 827 0788 or e-mail: [valerie.patterson@hmrc.gsi.gov.uk](mailto:valerie.patterson@hmrc.gsi.gov.uk) can answer any queries regarding the instrument.