STATUTORY INSTRUMENTS

1976 No. 1926

CUSTOMS AND EXCISE

The Bingo Duty (Exemptions) Order 1976

Made - - - -	*15th November* 1976
Laid before the House of Commons - -	*23rd November* 1976
Coming into Operation	*20th December* 1976

The Commissioners of Customs and Excise, in pursuance of the powers conferred on them by paragraph 6A of Schedule 3 to the Betting and Gaming Duties Act 1972(**a**) (hereinafter called "the Act") as amended by section 3 of the Finance (No. 2) Act 1975(**b**) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Bingo Duty (Exemptions) Order 1976 and shall come into operation on 20th December 1976.

2. The Interpretation Act 1889(**c**) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. The Bingo Duty (Exemptions) (No. 2) Order 1975(**d**) is hereby revoked.

4. In paragraph 2 of Schedule 3 to the Act (exemption from bingo duty in respect of bingo played as an activity of a club):

(*a*) in sub-paragraph (*a*), for "£2" there shall be substituted "£3"; and

(*b*) in sub-paragraph (*b*), for "5p" there shall be substituted "10p".

5. In paragraph 4 of Schedule 3 to the Act (exemption from bingo duty in respect of bingo played at charitable and other similar entertainments) as originally enacted:

(*a*) in sub-paragraph (1)(*a*), for "50p" there shall be substituted "£1";

(*b*) in sub-paragraph (1)(*b*), for "£50" there shall be substituted "£100"; and

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(**a**) 1972 c. 25.
(**b**) 1975 c. 45.
(**c**) 1889 c. 63.
(**d**) S.I. 1975/1274 (1975 II, p. 4294).

(*c*) in sub-paragraph (2)(*b*), for "£50" there shall be substituted "£100" and for "£100" there shall be substituted "£200".

L. D. Hawken,

15th November 1976.

Commissioner of
Customs and Excise.

King's Beam House
Mark Lane
London EC3R 7HE.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order further increases the monetary limits for exemption from bingo duty in respect of bingo played as an activity of a club and at charitable and other similar entertainments.

The limits were originally imposed by the Betting and Gaming Duties Act 1972 and, as regards bingo played at charitable and other similar entertainments, later increased by the Bingo Duty (Exemption) (No. 2) Order 1975 which is now superseded by this Order.

SI 1976/1926
ISBN 0-11-061926-9

