STATUTORY INSTRUMENTS

1981 No. 20

CUSTOMS AND EXCISE

The Bingo Duty (Exemptions) Order 1981

Made - - - - - - -	12*th January* 1981
Laid before the House of Commons	20*th January* 1981
Coming into Operation - - -	16*th February* 1981

The Commissioners of Customs and Excise, in exercise 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") 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 1981 and shall come into operation on 16th February 1981.

2. In paragraph 2(*b*) of Schedule 3 to the Act(**b**) (exemption from bingo duty in respect of bingo played as an activity of a club), for "10p" there shall be substituted "15p".

3. In paragraph 4 of Schedule 3 to the Act(**c**) (exemption from bingo duty in respect of bingo played at charitable and other similar entertainments)—

(*a*) in sub-paragraph (1)(*a*), for "£1" there shall be substituted "£1.50";

(*b*) in sub-paragraph (1)(*b*) for "£100" there shall be substituted "£150"; and

(*c*) in sub-paragraph (2)(*b*), for "£100" there shall be substituted "£150" and for "£200" there shall be substituted "£300".

4. Articles 4(*b*) and 5 of the Bingo Duty (Exemptions) Order 1976(**d**) are hereby revoked.

C. Freedman,
Commissioner of Customs and Excise

12th January 1981.

King's Beam House
Mark Lane
London EC3R 7HE

(**a**) 1972 c. 25; paragraph 6A of Schedule 3 to the Act was inserted by section 3(3) of the Finance (No. 2) Act 1975 (c. 45).

(**b**) Paragraph 2(*b*) of Schedule 3 to the Act was amended by article 4(*b*) of S.I. 1976/1926.

(**c**) Paragraph 4 of Schedule 3 to the Act was amended by article 5 of S.I. 1976/1926.

(**d**) S.I. 1976/1926.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order increases the maximum amounts permitted—

(*a*) to be paid for admission to the premises, under the exemption from bingo duty in respect of bingo played as an activity of a club; and

(*b*) to be paid by each player and for the total value of prizes, under the exemption from bingo duty in respect of bingo played at charitable and similar entertainments.

SI 1981/20
ISBN 0-11-016020-7

