STATUTORY INSTRUMENTS

# 1969 No. 1100

# CUSTOMS AND EXCISE

## The Bingo Duty Regulations 1969

*Made* - - - - - - 1*st August* 1969

*Laid before the House of Commons* 7*th August* 1969

*Coming into operation* - - - 1*st September* 1969

The Commissioners of Customs and Excise in pursuance of the powers conferred on them by paragraphs 8(1) and (2), 10, 11(1) and (4) of Schedule 9 to the Finance Act 1969 (hereinafter referred to as "the Act") (a) and of all other powers enabling them in that behalf hereby make the following Regulations:—

**1.** These Regulations may be cited as the Bingo Duty Regulations 1969 and shall come into operation on 1st September 1969.

**2.** The Interpretation Act 1889(b) shall apply for the interpretation of these Regulations as it applies for the interpretation of an Act of Parliament.

**3.** In these Regulations, unless the context otherwise requires,

"Collector" means Collector of Customs and Excise;

"offers a prize" means offers any thing to be won at bingo in excess of the amount paid by players for their cards less the duty chargeable on that amount;

"premises" includes any place whatsoever and any means of transport.

**4.**—(1) Every person who in pursuance of paragraph 9(1) of Schedule 9 to the Act is required to notify the Commissioners of his intention to promote the playing of bingo on any premises shall do so and shall apply to be registered in the form numbered 1 in the Schedule to these Regulations and shall, subject to paragraph (2) of this Regulation, send the form to the Collector in whose area the premises are situated.

(2) A person who intends to promote the playing of bingo on more premises than one shall, in complying with paragraph (1) of this Regulation, send the form to the Collector in whose area that person's principal place of business is situated.

**5.** A person registered in pursuance of an application made under paragraph (2) of Regulation 4 of these Regulations shall keep up to date at his principal place of business a record of the addresses of all the premises at which he promotes the playing of bingo.

**6.** Every registered person within 10 days after having begun or having ceased to use any premises for the playing of bingo or after any change has been made in the name or style of the person by whom or through whom the playing

(a) 1969 c. 32. (b) 52 & 53 Vict. c.63.

of the bingo is promoted, or after any other event has happened which may necessitate the variation or cancellation of his registration, shall notify the Commissioners in writing and furnish them with full particulars.

**7.**—(1) If a registered person dies or becomes incapacitated the Commissioners may, from the date on which he died or became incapacitated until some person is registered in his stead or the incapacity ceases, as the case may be, treat as a registered person any person acting or purporting to act as a personal representative, trustee, receiver or committee and the provisions of the Act and of these Regulations shall apply to any person so treated as though he were a registered bingo promoter.

(2) Any person acting or purporting to act as aforesaid shall, within 14 days of his appointment, or of commencing so to act, whichever is the earlier, inform the Commissioners in writing of the date of the death or of the nature of the incapacity and the date on which it begun.

**8.**—(1) Save as the Commissioners may otherwise direct, every card of a kind that may be used once only which is issued or to be issued by a bingo-promoter to any person for the purpose of playing bingo shall be marked or caused to be marked by the bingo promoter with an identifying number in a series not less than ninety-nine thousand nine hundred and ninety-nine, and, if the Commissioners in any particular case so direct, with the amount of money to be paid for it by or on behalf of the person to whom it is so issued.

(2) Cards of the kind described in paragraph 1 of this Regulation shall be issued to players by the bingo-promoter in numerical order, and where they are issued to players at more than one point on the premises the series issued at each such point shall be different from that issued at any other such point.

(3) A bingo-promoter who intends to destroy unsold cards of a kind referred to in paragraph (1) of this Regulation which he no longer requires shall give seven days' notice of his intention to the proper officer giving details of the serial numbers, and where appropriate, the face value, of cards to be destroyed.

**9.** Every bingo-promoter who intends to provide cards of a kind that may be used more than once shall display, in such a position that it can be easily seen and read by every player, a notice stating the amount of money paid or to be paid by or on behalf of a player for each such card enabling him to use it once.

**10.**—(1) Every bingo-promoter shall keep up to date

(*a*) a stock account of all cards of the kind referred to in Regulation 8(1) of these Regulations which are brought to the premises on which bingo is played, or which are taken from stock, or which are returned to stock, or which are destroyed, showing separately in respect of each category the serial numbers, and, where appropriate, face values thereof;

(*b*) save as the Commissioners may in any particular case direct, a record showing in respect of every card of the kind referred to in Regulation 9 of these Regulations the amount of money paid for the use of it by or on behalf of each player on each occasion and the number of times on which it was used on each occasion;

(*c*) without prejudice to Regulation 11 of these Regulations a record of the aggregate amount of the prizes in money won at bingo on each occasion in each week showing the proportion thereof derived from money taken by or on behalf of the promoter in that or any other week as payment by players for their cards.

(2) Every bingo-promoter who promotes the playing of bingo on more premises than one shall keep a separate account and record as prescribed in paragraph (1) of this Regulation in respect of each.

**11.**—(1) Every bingo-promoter who offers a prize at bingo shall keep a record of the amount or in the case of a prize other than money the value of that prize.

(2) Every bingo-promoter who offers a prize at bingo shall, in the case of a prize other than money, and in any other case if so directed by the Commissioners,

(*a*) before the beginning of any game at which that prize may be won, display a notice stating the amount or in the case of a prize other than money the value of that prize in such form as the Commissioners may direct,

(*b*) display such notice in such a position that it can be readily seen and read by every player, and

(*c*) ensure that such notice remains so displayed until the prize to which it relates is won.

(3)(*a*) Every bingo-promoter who offers a prize other than money at bingo shall keep a record showing in respect of each prize—

(i) the description of the prize,

(ii) the value announced to the players in pursuance of paragraph (2) of this Regulation, and

(iii) if it was purchased by or on behalf of the promoter, the name and address of the person from whom it was so purchased and the purchase price.

(*b*) In the case of prizes purchased as mentioned in sub-paragraph (*a*)(iii) of this paragraph, the promoter shall retain the purchase invoice and produce the same to an officer on demand.

(4) The matters referred to in paragraphs (1) and (3) of this Regulation shall be recorded before the beginning of the game to which they relate.

**12.** Every bingo-promoter who promotes combined bingo, such as is mentioned in section 3(4) of the Act, shall keep up to date a record of each occasion on which bingo was so promoted and of the contribution to or provision of prizes made by him at such bingo on each occasion.

**13.** Every bingo-promoter shall keep a bingo duty account showing for each week

(i) the total of the money taken by or on behalf of the promoter in that week as payment by or on behalf of players for their cards;

(ii) the total value of prizes won in that week; and

(iii) the amount of bingo duty for which the promoter is accountable,

and shall enter such totals and amount not later than 24 hours after the end of that week.

**14.**—(1) Every registered person shall furnish returns to the Collector in whose area his principal place of business is situated in the form numbered 2 in the Schedule to these Regulations, showing in respect of each week during each period ending on the last Sunday of each month the amount of duty for

which he is accountable and containing full information in respect of all other matters to which the form relates, and shall furnish such returns not later than 10 days after the last Sunday of each month:

Provided that—

(*a*) where the Commissioners are satisfied that in order to meet the circumstances of any particular case it is necessary to vary the date on which any such returns as aforesaid shall be furnished they may give to a registered person such directions as they think fit;

(*b*) for the security of the revenue the Commissioners may direct a registered person to furnish separate returns in respect of each weekly period and to furnish each such return not later than the Thursday following the end of the week to which it relates.

(2) Any person who ceases to be registered shall, not later than 10 days after so ceasing, furnish the Collector with a return for the weekly periods and any part of a weekly period in respect of which he has not already furnished a return.

(3) A person furnishing a return in pursuance of this Regulation shall at the same time pay to the Collector the amount of bingo duty appearing by such return to be due.

**15.** Any direction given by the Commissioners in pursuance of Regulations 8(1), 10(1)(*b*) or 11(2) or paragraph (*a*) or (*b*) of the proviso to Regulation 14(1) of these Regulations shall have the same force and effect as if prescribed by these Regulations.

**16.** The Commissioners may vary in such manner as they think fit the forms in the Schedule to these Regulations or may permit any such form to be adapted to meet the circumstances of any particular case and any reference in these Regulations to any such form shall be deemed to include a reference to such form varied or adapted pursuant to this Regulation.

*R. W. Radford,*
Commissioner of Customs and Excise.

1st August 1969.
King's Beam House,
Mark Lane,
London, E.C.3.

SCHEDULE

Form No. 1 Regulation 4

APPLICATION FOR REGISTRATION UNDER THE FINANCE ACT 1969 AS A BINGO-PROMOTER

Part 1 APPLICATION FOR REGISTRATION

1. Name and address of applicant

2. Number of premises included in the attached schedule

I DECLARE that the information given above is true and complete.

I APPLY to be registered under the Finance Act 1969 as a bingo-promoter.

I ANNEX a schedule (in duplicate) showing the addresses which I wish to be included in my registration.

Date..... Signature.....

Form No. 2 Regulation 14

## BINGO DUTY

Return for the period ended.....

Registered number

Name of registered person and registered address

| (1) Week in period | (2) Total of money taken by or on behalf of the promoter as payment by players for cards | (3) Duty at 2½% (1/40th of column 2) | (4) Amount by which value of prizes won exceeds payments by players for cards after deducting duty thereon | (5) Duty at 1/39th of prizes (Column 4 divided by 39) | (6) Duty payable for the week (Column 3 plus column 5) |
|---|---|---|---|---|---|
| | £ | £ | £ | £ | £ |
| First | | | | | |
| Second | | | | | |
| Third | | | | | |
| Fourth | | | | | |
| Fifth | | | | | |
| | | | Total bingo duty payable for the period | | |
| | | | *Add underpayment / Deduct overpayment on previous returns | | |
| | | | Total payment payable on this return | | |

The number of premises covered by this return.....

## DECLARATION BY SIGNATORY

I .....

declare that the information given above is a full and true account of the bingo duty due and payable for the period specified in respect of all bingo promoted by the above-named registered person.

I enclose a remittance for.....

.....

Date..... Signed.....

*Promoter/Joint promoter/Director/Secretary

*Delete as necessary.

## EXPLANATORY NOTE

*(This Note does not form part of the Regulations).*

The Regulations provide detailed machinery for the collection of bingo duty.

It is provided in the Regulations that promoters of dutiable bingo who register with the Commissioners of Customs and Excise shall do so in a prescribed form. Bingo-promoters are required to keep records of the addresses of premises where they promote dutiable bingo and to notify the Commissioners of any event which might necessitate the variation or cancellation of their registration.

Bingo-promoters are required to keep records relating to the cards used for the playing of bingo. There are separate requirements for cards which can be used once only and those which can be used more than once.

Bingo-promoters are required to keep records of prizes offered and won at bingo. There are separate requirements for records in respect of games of combined bingo.

Bingo-promoters are required to keep a bingo duty account and to comply with certain requirements about the entries to be made therein. They are required to furnish bingo duty returns in a prescribed form to Collectors of Customs and Excise within a certain period. It is provided that the Commissioners may vary the time allowed for the furnishing of returns and the period covered by them.