STATUTORY INSTRUMENTS

1988 No. 333

CUSTOMS AND EXCISE

The Bingo Duty Regulations 1988

Made - - - -	*29th February 1988*
Laid before the House of Commons	*7th March 1988*
Coming into force	*28th March 1988*

The Commissioners of Customs and Excise in exercise of the powers conferred on them by section 20(1) of and paragraphs 9(1) and (2), 12(1) and (4) of Schedule 3 to the Betting and Gaming Duties Act 1981(a), and of all other powers enabling them in that behalf, hereby make the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Bingo Duty Regulations 1988, and shall come into force on 28th March 1988.

Interpretation

2.—(1) In these Regulations, unless the context otherwise requires–

"the Act" means the Betting and Gaming Duties Act 1981;

"Collector" means the Collector of Customs and Excise, Manchester or such other officer as the Commissioners may direct;

"combined bingo" means bingo played at one place linked with bingo played at another place, as described in section 19(1) of the Act;

"duty" means bingo duty chargeable under section 17 of the Act;

"month" means a period ending on the last Sunday of each calendar month or such other period as the Commissioners direct;

"officer" means the proper officer of Customs and Excise;

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

(2) In these Regulations any reference to a form prescribed in the Schedule to these Regulations includes a reference to a form to the like effect which has been approved by the Commissioners.

Revocation and savings

3.—(1) Subject to paragraph (2) below, the Bingo Duty Regulations 1969(b) are hereby revoked.

(a) 1981 c.63; paragraph 12 of Schedule 3 was amended by the Finance Act 1982 (c.39), section 8 and Schedule 6 paragraph 5(4). (b) S.I. 1969/1100.

(2) The revoked Regulations, insofar as they relate to records, accounts, returns, and payments of duty shall continue to apply to periods partly completed at the date of revocation.

Bingo cards

4.—(1) Save as the Commissioners may allow, every card of a kind that may be used once only, which is issued or to be issued by the promoter to any person for the purpose of playing bingo, shall be marked with an identifying number in a series not less than 99999, 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) above shall be issued to players by the 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) 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 entitling him to use it once.

(4) Save as the Commissioners may allow, every bingo-promoter shall keep a record showing for each day, in respect of every type of card of the kind described in paragraph (3) above, the amount of money paid for the use of it by or on behalf of each player on each occasion, and the number of occasions on which it was used, and shall make the entries in the record not later than 48 hours after the end of each week.

Destruction of cards

5. A bingo-promoter who intends to destroy unsold cards of a kind referred to in regulation 4(1) above shall give 7 clear days' notice of his intention to the officer giving details of the serial numbers, and where the cards have a face value, the face value of cards to be destroyed.

Card stock accounts

6.—(1) Every bingo-promoter shall keep a stock account of all cards of the kind described in regulation 4(1) above, 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, their serial numbers and, where appropriate, their face values and shall make the entries in the stock account not later than 48 hours after the end of each week.

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

Record of participation fees, stakes and prizes

7. The promoter shall keep a record showing the daily and weekly totals of participation fees, money taken as payment for bingo cards, and the value of prizes won, and shall enter those totals not later than 48 hours after the end of the week.

Record of non-monetary prizes

8.—(1) The promoter shall keep a record showing for each day and for each week the value or purchase price of each prize, other than money, won at bingo, and shall enter such amounts not later than 48 hours after the end of the week.

(2) In the case of a purchased prize the promoter shall keep the purchase invoice and produce it to an officer on demand.

Combined bingo

9. The promoter of combined bingo shall keep a record showing the daily and weekly amounts of money contributed by him to such bingo, and shall enter such totals in the record not later than 48 hours after the end of the week.

Bingo Duty Accounts

10.—(1) Every bingo-promoter shall keep a bingo duty account showing for each week–

(a) the total amount of money taken in that week as payment for bingo cards;

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

(c) the amount by which the value of the prizes won in that week exceeds the amount in paragraph (a) above, after deducting duty thereon; and

(d) the amount of duty for which the bingo-promoter is accountable

and shall enter such totals and amounts not later than 48 hours after the end of that week.

(2) Every bingo-promoter shall, at the time of making the return required under regulation 11 below, complete a monthly summary account of the totals and amounts required to be kept under paragraph (1) above.

Returns and payments

11.—(1) Every bingo-promoter shall complete and sign a return and shall furnish that return to the Collector.

(2) A return under this regulation shall be made monthly to the Collector in the form set out in the Schedule to these Regulations, and such return shall be furnished not later than the 15th day following the end of the month to which it relates.

(3) At the time of making the return required by this regulation, the bingo-promoter shall pay to the Collector the amount of duty due.

New King's Beam House
22 Upper Ground
London SE1 9PJ
29th February 1988

Peter Jefferson Smith
Commissioner of Customs and Excise

Form SCHEDULE Regulation 11(2)

H M Customs and Excise

Bingo Duty **BD 510**

Promoter's Monthly Return

For the period to
(These dates must not be altered without the agreement of Customs and Excise)

Period
Due to reach BDCC by

- You must ensure that the completed form and any duty payable are received no later than the due date by the Collector, BDCC, Custom House, Trafford Road, Salford M5 2RD. Allow for delays in the post.
- Envelopes have been provided for your use.
- Nil returns are required.
- Make cheques and postal orders payable to 'HM Customs and Excise' and crossed 'account payee'. Do not send cash. If you must send cash, in your own interest use registered post.

Fold here

Bingo Duty Reference No.

		£	p
Total amount of stake money and management added prize money liable to duty	1		
Amount of duty due on the above figure	2		
Deduct any overdeclaration made on previous return(s) (except those notified in writing by Customs and Excise)	3		
Add any underdeclaration made on previous return(s) (except those notified in writing by Customs and Excise)	4		
Net amount of duty due	5		

Declaration by Signatory

I, ...
(Full name in BLOCK LETTERS)

declare that the information given above is true and complete.

A remittance for the duty due is enclosed.

Signed .....

Date .....

Warning

Failure to furnish a return, the furnishing of a return which is false in any material particular or failure to pay duty by the due date are offences which may involve heavy penalties.

FOR OFFICIAL USE		
Amount Received	£	p
Remittance Code	Ø 1 3 5 7	
Initials		
Post Opening Serial No.		

EXPLANATORY NOTE

(This note is not part of the Regulations)

The collection of bingo duty is to be centralised at a national bingo duty control centre at Manchester. These Regulations which replace the Bingo Duty Regulations 1969 introduce new arrangements for the payment of duty, at the same time simplifying some of the accounting requirements. The main changes are:

(a) all payments of bingo duty for periods after 28 March 1988 are to be made to the bingo duty control centre;

(b) the time allowed for rendering returns and paying of duty is extended from 10 to 15 days;

(c) the time allowed for completing the bingo duty account, card stock record and record of stakes and prizes, is extended from the present 24 hours after the end of a week to 48 hours.

The Regulations come into force on 28th March 1988.