STATUTORY INSTRUMENTS

1973 No. 359 (S.20)

BETTING AND GAMING

The Gaming Charges (Scotland) Regulations 1973

Made - - -	1*st March* 1973
Laid before Parliament	9*th March* 1973
Coming into Operation	1*st April* 1973

In exercise of the powers conferred on me by sections 14(2) and 51 of the Gaming Act 1968(**a**) and of all other powers enabling me in that behalf, and after consultation with the Gaming Board for Great Britain, I hereby make the following regulations:—

1. These regulations may be cited as the Gaming Charges (Scotland) Regulations 1973 and shall come into operation on 1st April 1973.

2.—(1) Paragraph (1) of regulation 3 of the Gaming Act (Registration under Part II) (Scotland) Regulations 1969(**b**) (which paragraph provides that the charge or charges made in respect of a person taking part in gaming on any day on premises registered under Part II of the Gaming Act 1968 shall not exceed one pound) shall be amended by inserting after the words "one pound", the words "(exclusive of value added tax)".

(2) Paragraphs 1(*b*) and (*c*) of regulation 5 of the Gaming Clubs (Hours and Charges) (Scotland) Regulations 1970(**c**) (which paragraphs provide that the charge or charges in respect of gaming on bingo club premises incurred by any one person within one charging period shall not exceed ten shillings) shall be amended by substituting in each of those paragraphs for the words "ten shillings" the words "fifty new pence (exclusive of value added tax)".

Gordon Campbell,
One of Her Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh.
1st March 1973.

(**a**) 1968 c.65. (**b**) S.I. 1969/552 (1969 II, p. 1493). (**c**) S.I. 1970/781 (1970 II,p. 2474).

EXPLANATORY NOTE

(This Note is not part of the Regulations.)

These Regulations amend the Gaming Act (Registration under Part II) (Scotland) Regulations 1969 and the Gaming Clubs (Hours and Charges) (Scotland) Regulations 1970 so as to ensure that, in relation to the maximum charges prescribed by those instruments, value added tax, where applicable, is left out of account.

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