

EXEMPTIONS

The sub-paragraph numbers (a), (b) etc. are those used in paragraph 4 of The Late Night Levy (Expenses, Exemptions and Reductions) Regulations 2012

• Premises providing overnight accommodation

Premises which are-

- (a) a hotel or guest house, lodging house or hostel at which the supply of alcohol between midnight and 6am on any day may only be made to a person-
 - (i) who is staying at the premises, and
 - (ii) for consumption on the premises

• Theatres

Premises which are-

- (b) a theatre at which the supply of alcohol between midnight and 6am on any day may only be made to a person for consumption on the premises who is-
 - (i) a ticket holder in relation to a relevant production at the premises,
 - (ii) concerned in the performance, organisation or management of the relevant production, or
 - (iii) invited to the premises as a guest to attend an event to which the public do not have access

• Cinemas

Premises which are-

- (c) a cinema at which the supply of alcohol between midnight and 6am on any day may only be made to a person for consumption on the premises who is-
 - (i) a ticket holder in relation to the exhibition of a film at the premises, or
 - (ii) invited to the premises as a guest to attend an event to which the public do not have access

• Bingo Halls

Premises which are-

- (d) premises in respect of which-
 - (i) the provision of facilities for the playing of bingo is authorised by a bingo premises licence granted in accordance with section 163 of the Gambling Act 2005,
 - (ii) the holder of the bingo premises licence is authorised to provide facilities for the playing of bingo by virtue of a non-remote bingo operating licence granted in accordance with section 74 of the Gambling Act 2006, and
 - (iii) the playing of bingo is the primary activity carried on at the premises

• Registered Community Amateur Sports Clubs

Premises which are-

- (e) a club which is registered as a community amateur sports club by virtue of section 658 of the Corporation Tax Act 2010

- **Certain Community Premises**

Premises which are-

- (f) community premises in relation to which the premises licence contains the alternative licence condition

“Community premises” are defined in section 193 of the Licensing Act 2003 as –

Premises that are or form part of-

- (a) a church hall, chapel hall or other similar building, or
- (b) a village hall, parish hall, community hall or other similar building

...

- **New Year’s Day**

Premises which are-

- (i) authorised to be used to supply alcohol for consumption on the premises between midnight and 6am on 1st January in every year (but are not so authorised at those times on any other day in any year)