



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER II

LOTTERY DUTY

Supplementary

38 Regulations and orders

- (1) Any regulations under this Chapter may make—
 - (a) different provision for different cases or circumstances, and
 - (b) incidental, supplemental or consequential provision.
- (2) Any power to make regulations or orders under this Chapter is exercisable by statutory instrument.
- (3) Subject to subsection (4) below, a statutory instrument containing such regulations or an order under section 24(5) above is subject to annulment in pursuance of a resolution of the House of Commons.
- (4) An order under section 24(5) above that will result in lottery duty becoming chargeable in respect of any description of lottery shall not be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the House of Commons.

39 Disapplication of pool betting duty

In section 6 of the Betting and Gaming Duties Act 1981 (pool betting duty)—

- (a) for subsection (3)(b) there shall be substituted—

Status: This is the original version (as it was originally enacted).

“(b) “bet” does not include the taking of a ticket or chance in a lottery.”, and

(b) subsection (4) shall cease to have effect.

40 Interpretation etc

(1) In this Chapter—

“the Commissioners” means the Commissioners of Customs and Excise,
“document” includes a document of any kind whatsoever and, in particular,
a record kept by means of a computer,
“promotion”, in relation to a lottery, includes the conduct of the lottery (and
“promoted” is to be read accordingly), and
“regulations” means regulations made by the Commissioners.

(2) This Chapter applies in relation to lotteries promoted on behalf of the Crown in pursuance of any enactment as it applies in relation to lotteries not so promoted.

(3) The imposition by this Chapter of lottery duty does not make lawful anything that is unlawful apart from this Chapter.

41 Commencement

This Chapter shall come into force on such day as the Commissioners may by order appoint, and different days may be appointed for different provisions or for different purposes.