



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER II

LOTTERY DUTY

The duty

27 Persons liable for duty.

- (1) Any lottery duty or payment on account of lottery duty that under section 26 above or regulations under that section is payable in respect of a lottery shall be paid (subject to any regulations under subsection (2) below) by the promoter of the lottery.
- (2) Regulations may require any lottery duty or payment on account of lottery duty that is payable in respect of a lottery of a description specified in the regulations to be paid by a person specified in the regulations (being a person who occupies or has occupied a position of responsibility in relation to the lottery) instead of by the promoter.
- (3) Any lottery duty that is payable in respect of a lottery may be recovered jointly and severally from—
 - (a) the promoter of the lottery,
 - (b) any other person who occupies or has occupied a position of responsibility in relation to the lottery or who has or has had any degree of control over any of its proceeds, and
 - (c) where the promoter or a person within paragraph (b) above is a body corporate, any director of that body corporate.
- (4) ^[F1]Where a person does not make a payment that he is required to make by subsection (1) above or regulations under subsection (2) above at the time the payment

Changes to legislation: There are currently no known outstanding effects
for the Finance Act 1993, Section 27. (See end of Document for details)

becomes payable [F²his failure so to make the payment shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount which has not been paid and shall also attract daily penalties.].

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Textual Amendments

- F1** Words in s. 27(4) substituted (3.5.1994) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. VI para. 67(a)**
- F2** Words in s. 27(4) substituted (3.5.1994) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. VI para. 67(b)**

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There are currently no known outstanding effects for the Finance Act 1993, Section 27.