
STATUTORY INSTRUMENTS

1993 No. 3212

CUSTOMS AND EXCISE

The Lottery Duty Regulations 1993

*21st December
1993 Laid before
the House of
Commons 4th
January 1994*

*Made - - - -
Coming into force - - 1st February 1994*

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by sections 24(1) and (2), 26(2), 27(2), 28(2), 29(3) and (4) and 38 of the Finance Act 1993⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Regulations:

PART I
PRELIMINARY

Citation and commencement

1. These Regulations may be cited as the Lottery Duty Regulations 1993 and shall come into force on 1st February 1994.

Interpretation

2. In these Regulations—

“accounting period” means—

- (a) a period ending on the last Saturday of each month; or
- (b) where payment is deferred, such period as the Commissioners may require;

“the Act” means the Finance Act 1993;

“the 1979 Act” means the Customs and Excise Management Act 1979⁽²⁾;

“applicant” means any person who makes an application to be registered under section 29 of the Act;

(1) 1993 c. 34.
(2) 1979 c. 2.

“business day” means a day which is a business day within the meaning of section 92 of the Bills of Exchange Act 1882(3);

“chargeable lottery” means a lottery in respect of which lottery duty is chargeable (or, on the taking of a ticket or chance, will be chargeable) in accordance with section 24 of the Act;

“the National Lottery” has the meaning given by section 1 of the National Lottery etc. Act 1993(4);

“registered promoter” means a person registered under section 29 of the Act.

PART II

REGISTRATION OF PROMOTERS

Application for registration by promoters etc.

3.—(1) Every person required to be registered under section 29 of the Act shall make application to the Commissioners for registration on a form provided by the Commissioners for that purpose and shall provide with his application a copy of any licence issued to him under the National Lottery etc. Act 1993.

(2) An application shall contain the particulars specified in Schedule 1.

(3) Every application shall be made at least fifteen days before the day on which the applicant begins or, if earlier, intends to begin to promote a chargeable lottery.

(4) For the purposes of paragraph (3) above a person begins to promote a chargeable lottery on the first day on which any ticket or chance is taken in that lottery.

Requirements to be satisfied as a condition of registration

4. Every applicant must satisfy the requirements set out in Schedule 2 as a condition of his registration and every registered promoter must satisfy those requirements as a condition of his continued registration.

Requirements to be observed by registered promoters

5. Every registered promoter must observe the requirements set out in Schedule 3 while he remains registered.

PART II

I PAYMENT OF LOTTERY

DUTY Deferred payment

6.—(1) A registered promoter may defer payment of lottery duty which has become due and payable upon his complying with such conditions or requirements as the Commissioners think fit to impose.

(2) Where payment of any lottery duty has been deferred in accordance with paragraph (1) above that duty shall be paid to such place as the Commissioners have directed in accordance with

(3) 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.
(4) 1993 c. 39.

section 116 of the 1979 Act at the time at which, in accordance with regulation 14(1) below, the registered promoter is required to make a return showing that duty as due and payable.

Refunds

7.—(1) This regulation shall apply to any lottery which did not take place but in which tickets or chances were taken.

(2) A person (“the claimant”) may make written application to the Commissioners for duty he has paid to be refunded (a “refund application”) in respect of a lottery promoted by him provided that—

- (a) it is a lottery to which this regulation applies;
- (b) at the time he promoted the lottery he was a registered promoter;
- (c) his refund application is received by the Commissioners within six months of the day upon which the lottery would have taken place; and
- (d) he has refunded to any person who took a ticket or chance in that lottery the amount of consideration given for it, or, if this is not the case, he has refunded the consideration given for every ticket or chance in respect of which he claims a refund of duty.

(3) A refund application shall be made—

- (a) if the claimant is a registered promoter, as part of a return furnished in accordance with regulation 14 below; or
- (b) in any other case, in a letter addressed to the Commissioners which shall, for the purpose of regulation 15 below, be treated as if it were a return.

(4) A refund application shall contain the particulars specified in Schedule 4.

(5) No refund shall be paid until the claimant has complied with the provisions of this regulation and the Commissioners shall cancel any entitlement to refund, or reduce the amount of that entitlement, if it appears to them that a refund application is untrue in any material particular.

(6) If the Commissioners cancel any entitlement to refund in accordance with paragraph (5) above and that refund has, at the time of cancellation, already been paid they shall be entitled to recover the amount of that refund from the claimant as if that amount was an amount of lottery duty due and payable on the date of cancellation.

The National Lottery

8. Any lottery duty payable in respect of the National Lottery shall be paid by the body corporate licensed under section 5 of the National Lottery etc. Act 1993 instead of by the promoter.

PART IV

TICKETS OR CHANCES TAKEN ABROAD

The taking outside the United Kingdom of a ticket or chance

9. Where any ticket or chance is taken outside the United Kingdom in the National Lottery the taking of that ticket or chance shall be treated as having occurred—

- (a) at the principal place of business within the United Kingdom of the registered promoter; and
- (b) at the time that—
 - (i) the ticket or chance is taken; or

(ii) payment for the ticket or chance is made, whichever is the earlier.

PART V

ADMINISTRATION AND PROTECTION OF THE REVENUE DERIVED FROM LOTTERY DUTY

Information on tickets

10. The price of every ticket shall be stated on the ticket.

Price of chances

11. The price of every chance shall be stated on any document which evidences the taking of that chance and which is given to the person taking that chance.

Unique referencing of tickets and chances

12.—(1) In every lottery every ticket or chance shall be allocated a unique reference which shall be stated—

- (a) on the ticket; and
- (b) on any document which evidences the taking of the chance and which is given to the person taking that chance.

(2) References allocated in accordance with paragraph (1) above shall be arranged in a sequence or sequences in such a way as to enable—

- (a) the number of tickets or chances already taken; and
- (b) the number of tickets or chances remaining untaken, in any lottery to be ascertained at any time both whilst that lottery is being promoted and so long thereafter as the registered promoter is required, by or under any enactment, to keep and preserve records relating to that lottery.

Destruction of tickets

13. Except in the case of tickets which are not printed and allocated unique references until the time they are taken, a registered promoter who intends to destroy lottery tickets shall give seven clear days notice to the Commissioners of the unique references of the tickets to be destroyed.

Returns

14.—(1) Every registered promoter shall, not later than the fifteenth day of the month next following the end of every accounting period furnish to the Commissioners a return in such form as they may approve containing the particulars specified in Schedule 5; provided that where the last day for furnishing a return would (if determined in accordance with the foregoing provisions) fall on a day which is not a business day the return shall be furnished not later than the last business day before that day.

(2) Returns shall be furnished to the Commissioners at such place as in accordance with section 116 of the 1979 Act, they have directed.

Signature and declaration on relevant documents

15.—(1) This regulation applies to every application for registration and every return made in accordance with these regulations (“relevant document”).

(2) Every relevant document shall contain a declaration that the particulars and statements contained in it are true and complete and that any statement or other document which accompanies that relevant document is also true and complete.

(3) Subject to paragraph (4) below, every application for registration shall be signed by the applicant and every return shall be signed by the registered promoter who makes it.

(4) If the person required to sign a relevant document in accordance with paragraph (3) above—

(a) is a partnership, that relevant document shall be signed by a partner; or

(b) is a body corporate, that relevant document shall be signed by a director of that body,

and where a relevant document is so signed by a partner or director the person signing it shall state beneath his signature the capacity in which he signs it.

New King’s Beam House 22 Upper Ground
London SE1 9PJ
21st December 1993

Leonard Harris
Commissioner of Customs and Excise

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

SCHEDULE 1

Regulation 3

PARTICULARS OF A REGISTERED PROMOTER APPLICATION

- (a) the name and address of the applicant;
- (b) the address of the applicant's principal place of business;
- (c) whether the applicant is a partnership or body corporate;
- (d) if the applicant is a partnership, the name and address of each of the partners;
- (e) if the applicant is a body corporate;
 - (i) the address of its registered office;
 - (ii) its registered number;
 - (iii) its date of incorporation; and
 - (iv) the name and address of each of the directors of that body;
- (f) if the applicant is registered for value added tax purposes, his registration number;
- (g) the date from which the applicant intends to begin to promote any chargeable lottery;
- (h) whether the applicant is licensed under section 5 of the National Lottery etc. Act 1993.

Notes of interpretation

1. "Address" in relation to a partner or director means that person's usual place of residence in the United Kingdom.

2. "Registered Office", "registered number" and "date of incorporation" bear the same meanings as they bear in the Companies Act 1985⁽⁵⁾ in relation to companies registered under that Act and, in the case of any other body corporate, shall be taken to mean the nearest equivalent of those terms applicable to the body corporate in question.

SCHEDULE 2

Regulation 4

REQUIREMENTS TO BE SATISFIED AS A CONDITION OF REGISTRATION

- (a) if the lottery forms part of the National Lottery, the promoter must be licensed pursuant to section 5 of the National Lottery etc. Act 1993;
- (b) the promoter must, when the Commissioners by notice in writing so require, give security or further security (by means of a deposit or otherwise) for any lottery duty that may become due;
- (c) when registered, the promoter must comply fully with the requirements of regulations 6 and 14 above and with any directions made in accordance with section 116 of the 1979 Act.

SCHEDULE 3

Regulation 5

REQUIREMENTS TO BE OBSERVED BY REGISTERED PROMOTERS

A registered promoter shall notify the Commissioners within one month of the change of—

- (a) any change of address;
- (b) any change of the address of his principal place of business;

(5) 1985 c. 6.

- (c) if he is a partnership, any change of
 - (i) the membership of the partnership (including the name and address of any new member of the partnership);
 - (ii) address of any partner;
- (d) if he is a body corporate, any change of
 - (i) the name of the body;
 - (ii) the directors of the body (including the name and address of any new director);
 - (iii) address of any director.

Note of interpretation

“Address” in relation to a partner or director means that person’s usual place of residence in the United Kingdom.

SCHEDULE 4

Regulation 7

PARTICULARS OF A REFUND APPLICATION

- (a) the claimant’s name and address;
- (b) the date upon which the lottery would have taken place;
- (c) a declaration that the claimant has refunded the consideration given for every ticket or chance taken in the lottery in question or, if this is not the case, that he has refunded the consideration given for every ticket or chance in respect of which he claims a refund of duty;
- (d) the number of tickets or chances taken, the value of the consideration received for them and the amount of duty actually paid to the Commissioners in respect of them;
- (e) the amount of duty which he claims should be refunded.

SCHEDULE 5

Regulation 14

PARTICULARS OF A RETURN

- (a) the name and address of the registered promoter and any registration number allocated to him for purposes connected with lottery duty;
- (b) the accounting period to which the return relates;
- (c) the value of the consideration given for tickets or chances in that accounting period;
- (d) the amount of lottery duty due in that accounting period (calculated in accordance with section 25 of the Act);
- (e) the amount of any lottery duty due from any earlier accounting period unless that amount has been shown on an earlier return;
- (f) the amount of any refund claimed;
- (g) the amount of any lottery duty shown in error as due on any earlier return;
- (h) the net amount of lottery duty due and payable in that accounting period;
- (i) where payment is deferred, such other particulars as the Commissioners may require.

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EXPLANATORY NOTE

(This note is not part of the Regulation)

These Regulations make provision for the administration and control of lottery duty and lottery promoters.

In particular:

- Part II regulates the registration of promoters;
- Part III regulates the payment and refund of lottery duty including deferred payment;
- Part IV regulates for a charge of duty on tickets or chances taken abroad in the National Lottery;
- Part V regulates the administration and protection of the revenue derived from lottery duty and in particular:— requires the price of the ticket or chance to be shown on the ticket or other document providing evidence of the taking of a chance;
 - requires tickets or chances to have unique references;
 - requires prior notification where tickets are to be destroyed;
 - requires registered promoters to furnish returns and pay lottery duty due;
 - requires signatures and declarations on applications for registration and returns.