

## 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.