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STATUTORY INSTRUMENTS

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**1995 No. 2815**

**CUSTOMS AND EXCISE**

**The Lottery Duty (Instant Chances) Regulations 1995**

*Made* - - - - *1st November 1995*  
*Laid before the House of*  
*Commons* - - - - *8th November 1995*  
*Coming into force* - - *1st December 1995*

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

**Citation and commencement**

1. These Regulations may be cited as the Lottery Duty (Instant Chances) Regulations 1995 and shall come into force on 1st December 1995.

**Application**

2. These Regulations apply to any lottery that forms part of the National Lottery in which instant chances are taken.

**Interpretation**

3. In these Regulations—

“activated” and “settled” have the meanings given in regulation 5 below;

“batch” means a number of instant chances of between fifty and five hundred (determined by the registered promoter), provided that that number produces a whole number when divided by fifty;

“instant chance” means a ticket or chance where, before it is taken, it has been determined whether or not it will win;

“the National Lottery”, “registered promoter” and “unique reference” have the meanings which they bear in the Lottery Duty Regulations 1993<sup>(2)</sup>.

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(1) 1993 c. 34; section 40(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.  
(2) S.I.1993/3212.

### Unique references

4. The unique reference for each instant chance shall be arranged in a sequence that identifies it as part of a particular batch.

### Payment of lottery duty on instant chances

5.—(1) For the purposes of payment of lottery duty, an instant chance shall be treated as taken when the batch of which it forms part is settled.

(2) A batch is settled when either—

- (a) the registered promoter deems that batch to be settled, or
- (b) fifteen days have elapsed since that batch was first activated,

whichever is the earlier.

(3) A batch is activated when either—

- (a) the registered promoter deems that batch to be activated, or
- (b) any instant chance in that batch is actually taken,

whichever is the earlier.

### Duty credit

6.—(1) Where a batch has been settled but at the conclusion of the lottery not all the chances in that batch have actually been taken the registered promoter shall be entitled to a duty credit.

(2) The duty credit to which the registered promoter is entitled shall be the amount paid on account of lottery duty for the instant chances that have not actually been taken.

(3) Subject to paragraphs (4) and (5) below, regulation 7 of, and Schedule 4 to the Lottery Duty Regulations 1993 shall apply to duty credit as they apply to refunds of duty.

(4) Paragraphs (1) and (2)(a) and (d) of regulation 7 shall not apply.

(5) Schedule 4 shall apply as if—

- (a) in paragraph (b), the word “took” were substituted for the words “would have taken”, and
- (b) paragraph (c) were omitted.

New King’s Beam House 22 Upper Ground  
London SE1 9PJ  
1st November 1995

*D. J. Howard*  
Commissioner of Customs and Excise

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## EXPLANATORY NOTE

*(This note is not part of the Regulations)*

These Regulations, which come into force on 1st December 1995, determine when an instant lottery chance in a lottery that forms part of the National Lottery shall be deemed to be taken for the purposes of payment of lottery duty. They also define an instant chance and require that each instant chance bear a unique reference in an identifiable sequence. Provision is also made for duty credit where duty has been paid on an instant chance which is not then taken.

In particular:

- Regulation 2 states to which lotteries these Regulations apply.
- Regulation 3 defines “activated”, “settled”, “batch”, “instant chance”, “the National Lottery”, “registered promoter” and “unique reference”.
- Regulation 4 is concerned with the unique references on instant chances.
- Regulation 5 sets out when an instant chance shall be treated as taken for the purposes of payment of lottery duty.
- Regulation 6 details the provisions for duty credit where an instant chance on which lottery duty has been paid is not taken.