
STATUTORY INSTRUMENTS

1999 No. 2925

ISLE OF MAN

**The Excise Duty (Amendment of the
Isle of Man Act 1979) Order 1999**

Made - - - - 26th October 1999
Laid before the House of
Commons - - - - 29th October 1999
Coming into force - - 1st December 1999

The Treasury, in exercise of the powers conferred upon them by section 1(2) of the Isle of Man Act 1979⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Excise Duty (Amendment of the Isle of Man Act 1979) Order 1999 and shall come into force on 1st December 1999.

2.—(1) Lottery duty⁽²⁾ shall become a common duty and accordingly the Isle of Man Act 1979 shall be amended as follows.

(2) In section 1(1) (common duties) after paragraph (c) there shall be inserted—

“(ca) lottery duty chargeable under the law of the United Kingdom or the Isle of Man;”.

26th October 1999

Bob Ainsworth
Clive Betts
Two of the Lords Commissioners of Her
Majesty’s Treasury

(1) 1979 c. 58.

(2) Lottery duty is a duty of excise charged in the United Kingdom in accordance with section 24 of the Finance Act 1993(c. 34).

Status: This is the original version (as it was originally made).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

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st December 1999, amends section 1(1) of the Isle of Man Act 1979(c. 58). It provides for lottery duty chargeable under the law of the United Kingdom or the Isle of Man to be included in the common duty arrangements.