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**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(a) 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(b) 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;”.

*Bob Ainsworth*

*Clive Betts*

26th October 1999

Two of the Lords Commissioners of Her Majesty's Treasury

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(a) 1979 c. 58.

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

**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.

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