STATUTORY INSTRUMENTS

1993 No. 2842 (C.61)

CUSTOMS AND EXCISE

The Finance Act 1993, Chapter II, (Appointed Day) Order 1993

Made - - - - 18th November 1993

The Commissioners of Customs and Excise, in exercise of the powers conferred on them by section 41 of the Finance Act 1993(1) and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Finance Act 1993, Chapter II, (Appointed Day) Order 1993.

2. In this Order "the Chapter" means Chapter II of the Finance Act 1993.

3.—(1) The day appointed as the day on which the Chapter comes into force (with the exception of sections 24(1)(a), 29(1) and 39) is 1st December 1993.

(2) The day appointed as the day on which the Chapter comes into force (insofar as it is not then already in force) is 1st February 1994.

(3) Therepeals connected with lottery duty set out in Part I of Schedule 23 to the Finance Act 1993 shall come into force, on 1st February 1994.

New King's Beam House, 22 Upper Ground, London SE1 9PJ 18th November 1993

Leonard Harris Commissioner of Customs and Excise

EXPLANATORY NOTE

(This note is not part of the Order)

1. This Order brings into operation on 1st December 1993 all the provisions of Chapter II of the Finance Act 1993, excepting—

- (a) section 24(1)(a) (which relates to the charge of lottery duty on the taking in the United Kingdom of a ticket or chance in a lottery);
- (b) section 29(1) (which relates to the registration of promoters); and
- (c) section 39 (which relates to the disapplication of pool betting duty to lotteries which are unlawful under the Lotteries and Amusements Act 1976 (c. 32) or, as the case may be, the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (S.I.1985/1204 (N.I.11)).

2. This Order brings into operation on 1st February 1994 those provisions of Chapter II of the Finance Act 1993 which are not then already in operation.