

2010 No. 2959

EXCISE

The Lottery Duty (Exemption) Order 2010

Made - - - - - *13th December 2010*

Laid before the House of Commons *14th December 2010*

Coming into force - - - *5th January 2011*

The Treasury, make the following Order in exercise of the powers conferred by section 24(5) of the Finance Act 1993(a):

Citation and commencement and effect

- 1.—(1) This Order may be cited as the Lottery Duty (Exemption) Order 2010.
- (2) This Order comes into force on 5th January 2011.
- (3) The amendment made by article 2 applies in relation to the taking of a ticket or chance in a lottery on or after 5th January 2011.

Amendment of section 24 of the Finance Act 1993

2. In section 24(4) of the Finance Act 1993(b) (exemption from lottery duty), after “(see section 258)” insert “or is promoted under and operated in accordance with a lottery operating licence under Part 5 of that Act”.

Brooks Newmark
Angela Watkinson

13th December 2010

Two of the Lords Commissioners of Her Majesty's Treasury

(a) 1993 c. 34.

(b) Section 24(4) was amended by paragraphs 13 and 14 of Schedule 25 to Finance Act 2007 (c. 11).

EXPLANATORY NOTE

(This note is not part of the Regulations)

Section 24(4) Finance Act 1993, which sets out the lotteries in respect of which lottery duty is not chargeable in Great Britain, was amended by section 105 of and Schedule 25 to the Finance Act 2007 in order to bring it into line with the changes made in the Gambling Act 2005 concerning lotteries. These new provisions provided that lottery duty was not chargeable in Great Britain in respect of a lottery which is an “exempt lottery” within the meaning of section 258 of the Gambling Act 2005, but they did not exempt licensed lotteries. This Order extends the exemption to licensed lotteries, reflecting more closely the position which applied before section 24 was amended by the Finance Act 2007.

A full Impact Assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.

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