

SCHEDULES

SCHEDULE 11

EXEMPT LOTTERIES

PART 1

INCIDENTAL NON-COMMERCIAL LOTTERIES

The exemption

- 1 (1) A lottery is exempt if—
 - (a) it is incidental to a non-commercial event within the meaning of paragraph 2 (“the connected event”), and
 - (b) the conditions specified in this Part are satisfied.
- (2) A lottery to which sub-paragraph (1) applies is referred to in this Part as an incidental non-commercial lottery.
- 2 An event is non-commercial if no sum raised by the organisers of the event (whether by way of fees for entrance or for participation, by way of sponsorship, by way of commission from traders or otherwise) is appropriated for the purpose of private gain.

Deductions from proceeds

- 3 The promoters of an incidental non-commercial lottery may not deduct from the proceeds of the lottery more than the prescribed sum in respect of the cost of the prizes (irrespective of their actual cost).
- 4 The promoters of an incidental non-commercial lottery may not deduct from the proceeds of the lottery more than the prescribed sum in respect of costs incurred in organising the lottery (irrespective of the amount of the costs incurred).

Purpose of lottery

- 5 An incidental non-commercial lottery must be promoted wholly for a purpose other than that of private gain.

No rollover

- 6 The arrangements for an incidental non-commercial lottery must not include a rollover.

Connection between lottery and event

- 7 (1) No lottery ticket for an incidental non-commercial lottery may be sold or supplied otherwise than—

Status: This is the original version (as it was originally enacted).

- (a) on the premises on which the connected event takes place, and
 - (b) while the connected event is taking place.
- (2) The results of the lottery must be made public while the connected event is taking place.

Interpretation: “prescribed”

8 In this Part “prescribed” means prescribed by the Secretary of State by regulations.