



Finance Act 1993

1993 CHAPTER 34

PART I **U.K.**

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER II **U.K.**

LOTTERY DUTY

Supplementary

38 Regulations and orders. **U.K.**

- (1) Any regulations under this Chapter may make—
 - (a) different provision for different cases or circumstances, and
 - (b) incidental, supplemental or consequential provision.
- (2) Any power to make regulations or orders under this Chapter is exercisable by statutory instrument.
- (3) Subject to subsection (4) below, a statutory instrument containing such regulations or an order under section 24(5) above is subject to annulment in pursuance of a resolution of the House of Commons.
- (4) An order under section 24(5) above that will result in lottery duty becoming chargeable in respect of any description of lottery shall not be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the House of Commons.

Status: Point in time view as at 01/12/1993. This version of this cross heading contains provisions that are not valid for this point in time.

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Cross Heading: Supplementary. (See end of Document for details)

VALID FROM 01/02/1994

39 Disapplication of pool betting duty. **U.K.**

In section 6 of the ^{M1}Betting and Gaming Duties Act 1981 (pool betting duty)—

(a) for subsection (3)(b) there shall be substituted—

“(b) “bet” does not include the taking of a ticket or chance in a lottery.”, and

(b) subsection (4) shall cease to have effect.

Marginal Citations

M1 1981 c. 63.

40 Interpretation etc. **U.K.**

(1) In this Chapter—

“the Commissioners” means the Commissioners of Customs and Excise,
 “document” includes a document of any kind whatsoever and, in particular, a record kept by means of a computer,
 “promotion”, in relation to a lottery, includes the conduct of the lottery (and “promoted” is to be read accordingly), and
 “regulations” means regulations made by the Commissioners.

(2) This Chapter applies in relation to lotteries promoted on behalf of the Crown in pursuance of any enactment as it applies in relation to lotteries not so promoted.

(3) The imposition by this Chapter of lottery duty does not make lawful anything that is unlawful apart from this Chapter.

41 Commencement. **U.K.**

This Chapter shall come into force on such day as the Commissioners may by order appoint, and different days may be appointed for different provisions or for different purposes.

Subordinate Legislation Made

P1 [S. 41](#) power fully exercised (18.11.1993): different dates appointed for specified provisions by [S.I. 1993/2842, art. 3](#).

Status:

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