



# Finance Act 1993

## 1993 CHAPTER 34

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER II

#### LOTTERY DUTY

##### *Administration and enforcement*

### **30 Application of revenue trade provisions of CEMA 1979.**

- (1) Section 1(1) of the <sup>M1</sup>Customs and Excise Management Act 1979 (interpretation) shall be amended in accordance with subsections (2) and (3) below.
- (2) In the definition of “the revenue trade provisions of the customs and excise Acts”—
  - (a) the word “and” at the end of paragraph (b) shall be omitted, and
  - (b) at the end there shall be added “; and
  - (d) the provisions of Chapter II of Part I of the Finance Act 1993;”.
- (3) In paragraph (a) of the definition of “revenue trader”—
  - (a) the word “or” at the end of sub-paragraph (i) shall be omitted,
  - (b) after sub-paragraph (i) there shall be inserted—

“(i) the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable; or”, and
  - (c) in sub-paragraph (ii) after “activities” there shall be inserted “ as are mentioned in sub-paragraph (i) or (ia) above ”.

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*Status: Point in time view as at 12/03/2015.*

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Section 30. (See end of Document for details)*

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(4) In section 117 of the <sup>M2</sup>Customs and Excise Management Act 1979 (execution and distress against revenue traders) after subsection (1) there shall be inserted—

“(1A) In subsection (1) above as it applies in relation to a sum owing by a revenue trader in respect of lottery duty or of a relevant penalty—

- (a) references to goods liable to any excise duty include lottery tickets on the taking of which lottery duty will be chargeable, and
- (b) “the trade in respect of which the duty is imposed” includes any trade or business carried on by the revenue trader that consists of or includes the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable.”

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**Marginal Citations**

**M1** 1979 c. 2.

**M2** 1979 c. 2.

**Status:**

Point in time view as at 12/03/2015.

**Changes to legislation:**

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