



# Finance Act 1993

## 1993 CHAPTER 34

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### CHAPTER II

#### LOTTERY DUTY

##### *Administration and enforcement*

#### **31 General offences.**

- (1) A person who is knowingly concerned—
  - (a) in the fraudulent evasion (by him or another person) of lottery duty, or
  - (b) in taking steps with a view to such fraudulent evasion,is guilty of an offence.
- (2) A person guilty of an offence under subsection (1) above is liable—
  - (a) on summary conviction, to a penalty of [<sup>F1</sup>£20,000] or, if greater, treble the amount of the duty evaded or sought to be evaded or to imprisonment for a term not exceeding six months, or to both, or
  - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding [<sup>F2</sup>14] years, or to both.
- (3) A person who in connection with lottery duty—
  - (a) makes a statement that he knows to be false in a material particular or recklessly makes a statement that is false in a material particular, or
  - (b) with intent to deceive, produces or makes use of a book, account, return or other document that is false in a material particular,is guilty of an offence.

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**Changes to legislation:** There are currently no known outstanding effects for the Finance Act 1993, Section 31. (See end of Document for details)

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- (4) A person guilty of an offence under subsection (3) above is liable—
- (a) on summary conviction, to a penalty of [<sup>F3</sup>£20,000] or to imprisonment for a term not exceeding six months, or to both, or
  - (b) on conviction on indictment, to a penalty of any amount or to imprisonment for a term not exceeding two years, or to both.

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**Textual Amendments**

- F1** Sum in s. 31(2)(a) substituted for words (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 6(3)(a)** (with reg. 5(1))
- F2** Word in s. 31(2)(b) substituted (22.2.2024) by [Finance Act 2024 \(c. 3\)](#), **s. 32(1)** (with s. 32(6))
- F3** Sum in s. 31(4)(a) substituted for words (12.3.2015) by [The Legal Aid, Sentencing and Punishment of Offenders Act 2012 \(Fines on Summary Conviction\) Regulations 2015 \(S.I. 2015/664\)](#), reg. 1(1), **Sch. 2 para. 6(3)(b)** (with reg. 5(1))

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Section 31.