EXPLANATORY NOTE

(This note is not part of the Order)

1. This Order brings into operation on 1st December 1993 all the provisions of Chapter II of the Finance Act 1993, excepting—

- (a) section 24(1)(a) (which relates to the charge of lottery duty on the taking in the United Kingdom of a ticket or chance in a lottery);
- (b) section 29(1) (which relates to the registration of promoters); and
- (c) section 39 (which relates to the disapplication of pool betting duty to lotteries which are unlawful under the Lotteries and Amusements Act 1976 (c. 32) or, as the case may be, the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985 (S.I.1985/1204 (N.I.11)).

2. This Order brings into operation on 1st February 1994 those provisions of Chapter II of the Finance Act 1993 which are not then already in operation.