
STATUTORY INSTRUMENTS

2002 No. 2354

CUSTOMS AND EXCISE

**The Lottery Duty (Instant Chances)
(Amendment) Regulations 2002**

Made - - - - *11th September 2002*
Laid before the House of
Commons - - - - *13th September 2002*
Coming into force - - *17th October 2002*

The Commissioners of Customs and Excise, in exercise of the powers conferred upon them by sections 24(2), 28(2) and 38 of the Finance Act 1993⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following regulations:

1. These Regulations may be cited as the Lottery Duty (Instant Chances) (Amendment) Regulations 2002 and shall come into force on 17th October 2002.
2. Amend the Lottery Duty (Instant Chances) Regulations 1995⁽²⁾ as follows.
3. In regulation 5(2)(b) for “fifteen days” substitute “thirty days”.

New King’s Beam House, 22 Upper Ground, London SE1 9PJ

11th September 2002

M. J. Eland,
Commissioner of Customs and Excise

(1) 1993 c. 34; section 40(1) defines “the Commissioners” as meaning the Commissioners of Customs and Excise and “regulations” as meaning regulations made by the Commissioners.
(2) S.I. 1995/2815.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 17th October 2002, amend the Lottery Duty (Instant Chances) Regulations 1995 (S.I.1995/2815).

An instant lottery chance in a lottery that forms part of the National Lottery is treated as being taken for the purposes of payment of lottery duty when the batch of which it forms part is settled. These Regulations amend one of the rules determining the time when a batch is settled from fifteen days after it was first activated, to thirty days.