2002 No. 2355

CUSTOMS AND EXCISE

The Lottery Duty (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 on them by sections 24(2) and 38 of the Finance Act 1993(**a**) and of all other powers enabling them in that behalf, hereby make the following regulations:

1.—(1) These Regulations may be cited as the Lottery Duty (Amendment) Regulations 2002 and come into force on 17th October 2002.

(2) These Regulations shall not affect the time when a ticket or chance is taken where that ticket or chance has been taken before the coming into force of these Regulations.

2. Amend the Lottery Duty Regulations 1993(**b**) as follows.

3. For the title to Part IV substitute "TICKETS OR CHANCES (SPECIAL PROVISIONS)".

4. After the title to Part IV, but before regulation 9, insert—

"The time when a ticket or chance is taken

A9—(1) Where a ticket or chance is taken in a lottery the taking of the ticket or chance shall be treated as occurring on the day the lottery takes place.

(2) This regulation applies to a ticket or chance taken in a lottery that is part of the National Lottery but does not apply to a ticket or chance where, before it is taken, it has been determined whether or not it will win.".

5. In regulation 9—

(a) omit "and" at the end of sub-paragraph (a); and

(b) omit sub-paragraph (b).

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M. J. Eland,
11th September 2002 Commissioner of Customs and Excise

(**a**) 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.
(**b**) S.I. 1993/3212, amended by S.I. 2001/4021.

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations, which come into force on 17th October 2002, amend the Lottery Duty Regulations 1993 (S.I. 1993/3212).

They provide that the time when a ticket or chance is taken in a lottery that is part of the National Lottery shall be treated as the day on which the lottery takes place. This does not apply to a ticket or chance where, before it is taken, it has been determined whether or not it will win.

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