STATUTORY INSTRUMENTS

2007 No. 870

EXCISE

The Lottery Duty (Amendment) Regulations 2007

Made - - - -	*15th March 2007*
Laid before the House of Commons	*16th March 2007*
Coming into force - -	*6th April 2007*

The Commissioners for Revenue and Customs(**a**) make the following Regulations in exercise of the power conferred by section 27(2) of the Finance Act 1993(**b**):

1. These Regulations may be cited as the Lottery Duty (Amendment) Regulations 2007 and come into force on 6th April 2007.

2. In regulation 8 of the Lottery Duty Regulations 1993(**c**) (payment of lottery duty in respect of the National Lottery), for "body corporate" substitute "person".

Paul Gray
Mike Eland

15th March 2007 — Two of the Commissioners for Her Majesty's Revenue and Customs

(**a**) The functions of the Commissioners of Customs and Excise were transferred to the Commissioners for Her Majesty's Revenue and Customs by section 5(2) of the Commissioners for Revenue and Customs Act 2005 (c. 11). Section 50(1) of that Act provides that a reference to the Commissioners of Customs and Excise shall be taken as a reference to the Commissioners for Her Majesty's Revenue and Customs.

(**b**) 1993 c. 34; section 40(1) provides that in Part 1 Chapter 2 of that Act (lottery duty) "the Commissioners" means the Commissioners of Customs and Excise and "regulations" means regulations made by the Commissioners.

(**c**) S.I. 1993/3212, to which there are amendments not relevant to these Regulations.

EXPLANATORY NOTE

(This note is not part of the Regulations)

Regulation 2 amends regulation 8 of the Lottery Duty Regulations 1993 (S.I. 1993/3212) such that lottery duty payable in respect of the National Lottery(**a**) shall be paid by the person licensed(**b**) to run that lottery instead of by the promoter.

A full regulatory impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen.

(**a**) Regulation 2 of S.I. 1993/3212 read with section 1 of the National Lottery etc. Act 1993 (c. 39) provides that "the National Lottery" means all the lotteries that form part of the National Lottery, taken as a whole. A lottery forms part of the National Lottery if it is promoted or proposed to be promoted (a) by the person licensed to run the National Lottery, or (b) in pursuance of an agreement that has been made between that person and the lottery's promoter or proposed promoter. The promotion of the lottery must be authorised by a licence granted to its promoter or proposed promoter under section 6 of the Act. Sections 1 and 6 were amended as of 1st October 2006 by sections 3(a) and 3(c) respectively of the National Lottery Act 2006 (c. 23) and article 2(a) of S.I. 2006/2630 (C. 89).

(**b**) See section 5 of the National Lottery etc. Act 1993 (c. 39), which – until amended as of 1st October 2006 by section 3(b) of the National Lottery Act 2006 (c. 23) and article 2(a) of S.I. 2006/2630 (C. 89) - provided for such licensing of a body corporate only.

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