



Finance Act 1993

1993 CHAPTER 34

PART I

CUSTOMS AND EXCISE AND VALUE ADDED TAX

CHAPTER I

GENERAL

Alcoholic liquor duties

1 Rates of duty.

- (1) In section 36 of the ^{M1}Alcoholic Liquor Duties Act 1979 (beer), as that section has effect apart from section 7(1) of the ^{M2}Finance Act 1991, for “£1.108” there shall be substituted “£1.163”.
- (2) For the Table of rates of duty in Schedule 1 to that Act (wine and made-wine) there shall be substituted the Table in Schedule 1 to this Act.
- (3) In section 62(1) of that Act (cider) for “£21.32” there shall be substituted “£22.39”.
- (4) This section shall be deemed to have come into force at 6 o'clock in the evening of 16th March 1993.

Commencement Information

11 S. 1 in force at 6 p.m. on 16.3.1993 see s. 1(4)

Marginal Citations

M1 1979 c. 4.

M2 1991 c. 31.

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

2 Beer duty: rate for new regime.

- (1) In section 36(1) of the ^{M3}Alcoholic Liquor Duties Act 1979 (beer duty), as substituted by section 7(1) of the ^{M4}Finance Act 1991, for “£10.60” there shall be substituted “£10.45”.
- (2) This section shall be deemed to have come into force on 1st June 1993.

Commencement Information

I2 S. 2 in force at 1.6.1993 see S. 2(2)

Marginal Citations

M3 1979 c. 4.

M4 1991 c. 31.

3 Low strength beer.

- (1) In section 1 of the Alcoholic Liquor Duties Act 1979 (alcoholic liquors dutiable under that Act) in subsection (3) (beer) for “1.2 per cent.” there shall be substituted “0.5 per cent.”.
- (2) In section 36 of that Act (beer duty), as substituted by section 7(1) of the Finance Act 1991, after subsection (1) there shall be inserted the following subsection—

“(1A) No duty shall be chargeable under subsection (1) above on beer which is of a strength of 1.2 per cent. or less; but any such beer shall in all other respects be treated as if it were chargeable with a duty of excise.”
- (3) This section shall apply in relation to liquor which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after the day on which this Act is passed.

4 Beer duty: abolition of certain reliefs, etc.

- (1) The Alcoholic Liquor Duties Act 1979 shall be amended as follows.
- (2) In subsection (2) of section 42 (drawback on exportation etc. of beer)—
 - (a) paragraph (a) (drawback on removal to excise warehouse) shall be omitted,
 - (b) in paragraph (b) the words “or removal to the Isle of Man” shall be omitted,
 - (c) also in paragraph (b) for “any such beer” there shall be substituted “any beer to which this section applies”, and
 - (d) for “exported, removed or shipped” there shall be substituted “exported or shipped”.
- (3) In subsections (3) and (4) of that section the word “remove,”, in each place where it occurs, shall be omitted.
- (4) Section 43 (warehousing of beer for exportation, etc.) shall cease to have effect.
- (5) In section 45(1) (repayment of duty on beer used in the production or manufacture of other beverages etc.)—
 - (a) at the end of paragraph (a) there shall be inserted “or”, and
 - (b) paragraph (b) shall be omitted.

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- (6) Section 51 (power to require production of books by brewers for sale) shall cease to have effect.
- (7) Subsections (2)(a) and (c) and (4) to (6) above shall come into force on 1st September 1993.
- (8) Subsections (2)(b) and (d) and (3) above shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint.

Commencement Information

- I3** S. 4 wholly in force at 1.1.1995; s. 4(1)(7)(8) in force at Royal Assent; s. 4(2)(a)(c)(4)-(6) in force at 1.9.1993 see s. 4(7); s. 4(2)(b)(d)(3) in force at 1.1.1995 by S.I. 1994/2968, art. 2

5 Blending of alcoholic liquors.

- (1) In Part VI of the ^{M5}Alcoholic Liquor Duties Act 1979 the following section shall be inserted before section 67—

“66A Blending of alcoholic liquors.

- (1) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors—
 - (a) each of which is of a kind mentioned in paragraphs (a) to (e) of section 1(1) above, but
 - (b) not all of which fall within the same one of those paragraphs, except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (2) Subject to subsections (4) to (6) below, a person shall not blend two or more alcoholic liquors which—
 - (a) fall within the same paragraph of section 1(1) above, but
 - (b) are not all of the same alcoholic strength, except in an excise warehouse or on premises which, in relation to the liquors blended, are for the time being permitted premises.
- (3) In relation to the blending of particular alcoholic liquors—
 - (a) if the liquor which is the product of the blending is beer, permitted premises are premises which are registered under section 41A above and premises in respect of which a person is registered under section 47 above;
 - (b) if the liquor which is the product of the blending is wine, permitted premises are premises in respect of which a licence under section 54(2) above is held;
 - (c) if the liquor which is the product of the blending is made-wine, permitted premises are premises in respect of which a licence under section 55(2) above is held;

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- (d) if the liquor which is the product of the blending is cider, permitted premises are premises in respect of which a person is registered under section 62 above.
- (4) Subsections (1) and (2) above do not apply unless the blending is done with a view to offering for sale the liquor which is the product of the blending.
- (5) Subsections (1) and (2) above do not apply where the liquor which is the product of the blending is intended for consumption on the premises on which the blending takes place.
- (6) The Commissioners may direct that subsections (1) and (2) above shall not apply to the blending of alcoholic liquors in such circumstances as are specified in the direction.
- (7) Where a person contravenes subsection (1) or (2) above, the following shall be liable to forfeiture—
 - (a) the liquor which is the product of the blending;
 - (b) all such vessels, utensils and materials for the blending of alcoholic liquors as are found in his possession.
- (8) In this section any reference to blending liquors includes a reference to otherwise mixing them.”
- (2) In subsection (5) of section 55 of that Act (exemption for certain producers of made-wine from requirement to hold excise licence) before paragraph (a) there shall be inserted the following paragraph—
 - “(aa) he does not blend or otherwise mix two or more alcoholic liquors to which paragraphs (a) and (b) of section 66A(1) below or paragraphs (a) and (b) of section 66A(2) below apply;”.
- (3) In that section—
 - (a) paragraph (e) of subsection (5) and the word “and” immediately preceding that paragraph shall be omitted, and
 - (b) subsection (5A) shall be omitted.
- (4) This section shall apply in relation to the blending or other mixing of alcoholic liquors on or after the day on which this Act is passed.

Marginal Citations

M5 1979 c. 4.

6 Mixing of wine and spirits in excise warehouse.

- (1) In subsection (1) of section 58 of the ^{M6}Alcoholic Liquor Duties Act 1979 (mixing of wine and spirits in excise warehouse)—
 - (a) for “6 litres” there shall be substituted “ 12 litres ”,
 - (b) for “except as provided by subsection (2) below” there shall be substituted “ by virtue of this section ”, and
 - (c) for “23 per cent.” there shall be substituted “ 22 per cent. ”.
- (2) Subsection (2) of that section shall be omitted.

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- (3) This section shall apply in relation to mixing done on or after the day on which this Act is passed.

Marginal Citations

M6 1979 c. 4.

7 Sparkling wine or made-wine.

- (1) In Schedule 1 to the Alcoholic Liquor Duties Act 1979 (rates of duty on wine and made-wine), for paragraphs 1 and 2 there shall be substituted the following paragraphs—

“1 Paragraphs 2 and 3 below apply for the purposes of this Act.

2 (1) Wine or made-wine which is for the time being in a closed container is sparkling if, due to the presence of carbon dioxide or any other gas, the pressure in the container, measured at a temperature of 20°C, is not less than 3 bars in excess of atmospheric pressure.

(2) Wine or made-wine which is for the time being in a closed container is sparkling regardless of the pressure in the container if the container has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is not for the time being in a closed container is sparkling if it has characteristics similar to those of wine or made-wine which has been removed from a closed container and which, before removal, fell within sub-paragraph (1) above.

3 (1) Wine or made-wine shall be regarded as having been rendered sparkling if, as a result of aeration, fermentation or any other process, it either falls within paragraph 2(1) above or takes on such characteristics as are referred to in paragraph 2(3) above.

(2) Wine or made-wine which has not previously been rendered sparkling by virtue of sub-paragraph (1) above shall be regarded as having been rendered sparkling if it is transferred into a closed container which has a mushroom-shaped stopper (whether solid or hollow) held in place by a tie or fastening.

(3) Wine or made-wine which is in a closed container and has not previously been rendered sparkling by virtue of sub-paragraph (1) or (2) above shall be regarded as having been rendered sparkling if the stopper of its container is exchanged for a stopper of a kind mentioned in sub-paragraph (2) above.”

- (2) This section shall apply in relation to wine and made-wine which is produced in or imported into the United Kingdom, or removed into the United Kingdom from the Isle of Man, on or after the day on which this Act is passed.

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

F18

Textual Amendments

- F1** S. 8 repealed (1.5.1995 with application as mentioned in the Note to [Sch. 29 Pt. 1\(3\)](#) of the amending Act and wholly in force at 1.7.2005) by [1995 c. 4, ss. 5\(6\)\(7\), 162, Sch. 29 Pt. 1\(3\)](#); S.I. 2005/1523, art. 2 (with art. 3)

Hydrocarbon oil duties

9 Rates of duty.

- (1) In section 6(1) of the ^{M7}Hydrocarbon Oil Duties Act 1979 for “£0.2779” (duty on light oil) and “£0.2285” (duty on heavy oil) there shall be substituted “ £0.3058 ” and “ £0.2514 ” respectively.
- (2) In section 11(1) of that Act (rebate on heavy oil) for “£0.0095” (fuel oil) and “£0.0135” (gas oil) there shall be substituted “ £0.0105 ” and “ £0.0149 ” respectively.
- (3) In section 13A(1) of that Act (rebate on unleaded petrol) for “£0.0437” there shall be substituted “ £0.0482 ”.
- (4) In section 14(1) of that Act (rebate on light oil for use as furnace fuel) for “£0.0095” there shall be substituted “ £0.0105 ”.
- (5) This section shall be deemed to have come into force at 6 o’clock in the evening of 16th March 1993.

Commencement Information

- I4** S. 9 in force at 6 p.m. on 16.3.1993: see s. 9(5)

Marginal Citations

- M7** [1979 c. 5.](#)

10 [^{F2}**Extension of Hydrocarbon Oil Duties Act 1979 to energy products.**]

- (1) The Hydrocarbon Oil Duties Act 1979 (“the 1979 Act”) shall have effect in relation to such cases as may be specified in an order made by the Treasury as if references in that Act to hydrocarbon oil or to road fuel gas included references to any [^{F3}energy product] which is designated by that order as a substance which is to be treated for the purposes of that Act as the equivalent of hydrocarbon oil or, as the case may be, of road fuel gas.
- (2) The Treasury may by order provide, in relation to any substance which by virtue of this section is to be treated for the purposes of the 1979 Act as the equivalent of hydrocarbon oil [^{F4}or road fuel gas], for that substance to be treated for the purposes of such of the provisions of that Act as may be specified in the order [^{F5}as if it fell within such class or description of substance][^{F6}as may be so specified].
- (3) In exercising their powers under this section, the Treasury shall so far as practicable secure that [^{F7}an energy product] which is intended for, or capable of being put to, a

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particular use is treated for the purposes of the 1979 Act as if it were [^{F8}the substance] to which, when put to that use, it is most closely equivalent.

- [^{F9}(4) In this section “energy product” means a substance which—
- (a) is an energy product for the purposes of Council Directive 2003/ 96/EC restructuring the Community framework for the taxation of energy products and electricity, and
 - (b) is not (apart from as a result of this section) hydrocarbon oil or road fuel gas within the meaning of the 1979 Act.]
- (5) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons; and any such order may make different provision for different cases and different substances.
- [^{F10}(6) Where a duty of excise is charged on a substance under a provision of the 1979 Act by virtue of an order under this section, no duty shall be charged on the substance under any other provision of that Act.]

Textual Amendments

- F2** S. 10 heading substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(7\)](#)
- F3** Words in s. 10(1) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(2\)](#)
- F4** Words in s. 10(2) inserted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(3\)\(a\)](#)
- F5** Words in s. 10(2) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(3\)\(b\)](#)
- F6** Words in s. 10(2) substituted (24.7.2002) by [2002 c. 23, s. 7\(2\)\(a\)](#)
- F7** Words in s. 10(3) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(4\)\(a\)](#)
- F8** Words in s. 10(3) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(4\)\(b\)](#)
- F9** S. 10(4) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(5\)](#)
- F10** S. 10(6) substituted (22.7.2004) by [Finance Act 2004 \(c. 12\), s. 14\(6\)](#)

11 Other fuel substitutes.

- (1) After section 6 of the ^{M8}Hydrocarbon Oil Duties Act 1979 there shall be inserted the following section—

“6A Fuel substitutes.

- (1) A duty of excise shall be charged on the setting aside for a chargeable use by any person, or (where it has not already been charged under this section) on the chargeable use by any person, of any liquid which is not hydrocarbon oil.
- (2) In this section “chargeable use” in relation to any substance means the use of that substance—
 - (a) as fuel for any engine, motor or other machinery; or
 - (b) as an additive or extender in—
 - (i) any substance on which duty is charged by virtue of paragraph (a) above; or
 - (ii) any hydrocarbon oil which is or is to be used as mentioned in that paragraph.

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- (3) The rate of the duty under this section shall be prescribed by order made by the Treasury.
- (4) In the following provisions of this Act references to hydrocarbon oil shall be construed as including references to any substance on which duty is charged under this section; and, accordingly, references to duty on hydrocarbon oil shall be construed, where a substance is to be treated as such oil, as including references to duty under this section.
- (5) The Treasury may by order provide for any substance on which duty is charged under this section to be treated for the purposes of such of the following provisions of this Act as may be specified in the order as if it fell within the description of such one or more of the following as may be so specified, that is to say—
 - (a) heavy oil or light oil;
 - (b) aviation gasoline;
 - (c) fuel oil or gas oil, as defined in section 11(2) below; and
 - (d) unleaded petrol, as defined in section 13A(2) below.
- (6) In exercising their powers under this section, the Treasury shall so far as practicable secure—
 - (a) that a substance set aside for use or used as mentioned in subsection (2)(a) above is—
 - (i) charged with duty at the same rate as, and
 - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,
the substance falling within the descriptions specified in subsection (5) above to which, when put to that use, it is most closely equivalent; and
 - (b) that a substance set aside for use or used as an additive or extender in any substance is—
 - (i) charged with duty at the same rate as, and
 - (ii) otherwise treated for the purposes of the following provisions of this Act as if it were,
the substance in which it is an additive or extender.
- (7) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (8) The power of the Treasury to make an order under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of the House of Commons.
- (9) An order under this section—
 - (a) may make different provision for different cases and for different substances;
 - (b) may prescribe the rate of duty under this section in respect of any substance by reference to the rate of duty under this Act in respect of any other substance; and

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- (c) in making different provision for different substances, may define a substance by reference to the use for which it is set aside or the use to which it is put.”
- (2) Sections 4, 7 and 16 of that Act (petrol substitutes and power methylated spirits) shall cease to have effect.
- (3) In section 22(1) of that Act (offence of using petrol substitutes on which duty has not been paid), for the words from the beginning to the word “shall”, in the first place where it occurs, there shall be substituted—
- “A person who—
- (a) puts to a chargeable use (within the meaning of section 6A above) any liquid which is not hydrocarbon oil; and
- (b) knows or has reasonable cause to believe that there is duty charged under section 6A above on that liquid which has not been paid and is not lawfully deferred,
- shall ”.
- (4) In section 1(1)(b) of the ^{M9}Excise Duties (Surcharges or Rebates) Act 1979 (surcharges or rebates in respect of excise duties on hydrocarbon oil etc.), for paragraph (b) there shall be substituted the following paragraph—
- “(b) those chargeable by virtue of the Hydrocarbon Oil Duties Act 1979;”.
- (5) This section shall come into force on such day as the Treasury may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

Marginal Citations

- M8** 1979 c. 5.
M9 1979 c. 8.

12 Measurement of volume.

- (1) In ascertaining for the purposes of the ^{M10}Hydrocarbon Oil Duties Act 1979—
- (a) the amount of any duty of excise chargeable on any liquid by virtue of that Act; or
- (b) the amount of any rebate allowable on any such liquid by virtue of that Act, the volume of that liquid shall be taken (if it would not otherwise be so taken) to be what would be its volume, calculated in accordance with regulations under subsection (2) below, at a temperature of 15°C.
- (2) The Commissioners of Customs and Excise may by regulations make such provision as they think fit as to the method by which, in ascertaining any amount mentioned in subsection (1) above—
- (a) the volume of any liquid is to be measured; or
- (b) the volume as at a temperature of 15°C of any amount of a liquid is to be determined;

and that provision may include provision made by reference to any internationally recognised conversion tables.

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- (3) Any reference in sections 15 and 17 to 19A of that Act (drawback and relief) to the amount of any duty of excise which has been paid in respect of any substance, or to the amount of any rebate that has been allowed in respect of any substance, shall be construed as a reference—
- (a) to such amount as is shown to the satisfaction of the Commissioners of Customs and Excise to have been paid or, as the case may be, allowed in respect of that substance; or
 - (b) where regulations made by those Commissioners so provide, to such amount as is calculated on such assumptions as to the volume of the substance in question as may be determined in accordance with any such regulations.
- (4) The power of the Commissioners of Customs and Excise to make regulations under this section shall be exercisable by statutory instrument subject to annulment in pursuance of a resolution of either House of Parliament; and any such regulations—
- (a) may make different provision for different cases and for different substances; and
 - (b) may contain such transitional, supplemental and incidental provision as those Commissioners think fit.
- (5) Provision made under this section by any regulations may provide for any determination or measurement under the regulations to be made, or any description of a case or substance to be framed, by reference to such circumstances or other factors, or to the opinion of such persons, as the Commissioners think fit.
- (6) For the purposes of this section “liquid” does not include any substance which is gaseous at a temperature of 15°C and under a pressure of 1013.25 millibars.
- (7) In consequence of this section—
- (a) section 2(5) of that Act (measurement of heavy oil having a temperature exceeding 15°C) shall cease to have effect; and
 - (b) the words “shown to the satisfaction of the Commissioners to have been” in section 15(1) of that Act (drawback) shall be omitted.
- (8) This section shall come into force on such day as the Commissioners of Customs and Excise may by order made by statutory instrument appoint, and different days may be appointed under this subsection for different provisions and for different purposes.

Subordinate Legislation Made

P1 S. 12(8) power partly exercised (9.9.1993): different dates appointed for specific provisions by [S.I. 1993/2215](#).

Commencement Information

I5 S. 12 wholly in force; s. 12 not in force at Royal Assent, s. 12(2)(4)(5)(6)(8) in force at 13.9.1993, s. 12 in force at 15.10.1993 insofar as not already in force see s. 12(8) and [S.I. 1993/2215](#), [arts. 2,3](#)

Marginal Citations

M10 [1979 c. 5](#).

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

Tobacco products duty

13 Rates of duty.

(1) For the Table in Schedule 1 to the ^{M11}Tobacco Products Duty Act 1979 there shall be substituted—

“ TABLE

1. Cigarettes	An amount equal to 20 per cent. of the retail price plus £48.75 per thousand cigarettes.
2. Cigars	£72.30 per kilogram.
3. Hand-rolling tobacco	£76.29 per kilogram.
4. Other smoking tobacco and chewing tobacco	£31.93 per kilogram.”

(2) This section shall be deemed to have come into force at 6 o’clock in the evening of 16th March 1993.

Commencement Information

I6 S. 13 in force at 6 p.m. on 16.3.1993: see s. 13(2)

Marginal Citations

M11 1979 c. 7.

14 Hand-rolling tobacco.

(1) In the Tobacco Products Duty Act 1979, section 1 (definition of tobacco products) shall be amended as follows.

(2) In subsection (2) (definition of hand-rolling tobacco) after paragraph (a) there shall be inserted—

“(aa) which is of a kind used for making into cigarettes; or”.

(3) In paragraph (b) of subsection (2) (more than 25 per cent. by weight of the tobacco particles have a width of less than 0.6 mm) for “0.6” there shall be substituted “ 1 ”.

(4) The following subsection shall be inserted after subsection (2)—

“(2A) For the purposes of subsection (2)(aa) above the use for making into cigarettes must amount to more than occasional use but need not amount to common use.”

(5) In subsection (3) (power to amend definitions) after “(2)” there shall be inserted “ or (2A) ”.

Gaming machine licence duty

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

Textual Amendments

F11 S. 15 repealed (3.5.1994 with effect in accordance with Sch. 3 of the amending Act) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II Note

16 Small-prize machines.

- (1) The Betting and Gaming Duties Act 1981 shall be amended as follows.
- (2) In section 21 (gaming machine licences) in subsection (1) (licence required for machine other than a two-penny machine) for “a two-penny machine” there shall be substituted “ an excepted machine ”.
- (3) In that section the following subsection shall be inserted after subsection (3)—
 - “(3A) For the purposes of this section an excepted machine is—
 - (a) a two-penny machine, or
 - (b) a five-penny machine which is a small-prize machine.”
- (4) In section 22 (charge to duty)—
 - (a) in subsection (1) for the words from “by reference” to the end of the subsection there shall be substituted “ in accordance with section 23 below ”;
 - ^{F12}(b)
- ^{F12}(5)
- (6) For subsection (4) of section 25 (meaning of “gaming machine”) there shall be substituted the following subsections—
 - “(4) Subject to subsection (5) below, for the purposes of determining whether a machine is a gaming machine it is immaterial whether it is capable of being played by only one person at a time, or is capable of being played by more than one person.
 - (5) For the purposes of sections 21 to 24 above a machine (the actual machine) which two or more persons can play simultaneously (whether or not participating with one another in the same game) shall, instead of being treated as one machine, be treated as if it were a number of machines (accountable machines) equal to the number of persons who can play the actual machine simultaneously.
 - (6) Subsection (5) above does not apply to a machine which is a two-penny machine, or is both a small-prize machine and a five-penny machine.
 - (7) If the actual machine is a small-prize machine but not a five-penny machine, the accountable machines shall be taken to be small-prize machines which are not five-penny machines.
 - (8) If the actual machine is not a small-prize machine, the accountable machines shall be taken not to be small-prize machines, and in such a case—
 - (a) if the actual machine is a five-penny machine, the accountable machines shall be taken to be five-penny machines;
 - (b) if the actual machine is not a five-penny machine, the accountable machines shall be taken not to be five-penny machines.

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(9) For the purposes of subsection (5) above the number of persons who can play a particular machine simultaneously shall be determined by reference to the number of individual playing positions provided on the machine.”

(7) In section 26(2) (interpretation) the following definition shall be inserted after the definition of “two-penny machine”—

““five-penny machine” means a gaming machine which can only be played by the insertion into the machine of a coin or coins of a denomination, or aggregate denomination, not exceeding 5p;”.

^{F13}(8)

(9) This section shall apply in relation to licences for any period beginning on or after 1st November 1993.

Textual Amendments

F12 S. 16(4)(b)(5) repealed (3.5.1994 with effect in accordance with Sch. 3 of the amending Act) by 1994 c. 9, ss. 6, 258, Sch. 3, Sch. 26 Pt. II Note

F13 S. 16(8) repealed (1.5.1995 with effect in accordance with s. 14 of the amending Act) by 1995 c. 4, ss. 14, 162, Sch. 29 Pt. III Note 1

Vehicles excise duty

17 Rates of duty: general.

^{F14}(1)

^{F14}(2)

(3) In Schedule 2 (annual rate of duty on hackney carriages) in the Table set out in Part II—

^{F15}(a)

^{F16}(b)

^{F16}(4)

^{F16}(5)

^{F17}(6)

(7) In Schedule 5 (annual rate of duty on vehicles not falling within Schedules 1 to 4) in the Table set out in Part II—

^{F18}(a)

^{F19}(b)

^{F18}(8)

Textual Amendments

F14 S. 17(1)(2) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, Sch. 5 Pt. I (subject to Sch. 4) (with s. 57(4))

F15 S. 17(3)(a) repealed (3.5.1994 with effect in relation to licences taken out after 30.11.1993) by 1994 c. 9, s. 258, Sch. 26 Pt. I(1), Note

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

- F16** S. 17(3)(b)(4)(5) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(4))
- F17** S. 17(6) repealed (8.11.1993) by S.I. 1993/2452, art. 3, **Sch. 2**.
- F18** S. 17(7)(a)(8) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(4))
- F19** S. 17(7)(b) repealed (3.5.1994 with effect in relation to licences taken out after 30.11.1993) by 1994 c. 9, s. 258, **Sch. 26 Pt. I(1)**, Note

F20¹⁸

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Textual Amendments

F20 S. 18 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(4))

F21¹⁹

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Textual Amendments

F21 S. 19 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(1))

20 Old bicycles.

- F22**(1)
- F22**(2)
- F23**(3)
- F22**(4)

.....

Textual Amendments

F22 S. 20(1)(2)(4) repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(1))

F23 S. 20(3) repealed (retrospective to 30.11.1993) by 1994 c. 9, s. 258, **Sch. 26 Pt. I(1)**, Note

F24²¹

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Textual Amendments

F24 S. 21 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66, **Sch. 5 Pt. I** (subject to **Sch. 4**) (with s. 57(1))

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

Miscellaneous

F25 22 Mutual recovery and disclosure of information.

Textual Amendments

F25 S. 22 repealed (10.7.2003) by Finance Act 2003 (c. 14), Sch. 43 Pt. 5(1)

F26 23

Textual Amendments

F26 S. 23 repealed (1.9.1994) by 1994 c. 22, ss. 65, 66(1), Sch. 5 Pt. I (with s. 57(1))

CHAPTER II

LOTTERY DUTY

The duty

24 Lottery duty.

- (1) Subject to subsections (3) and (4) below, a duty of excise called “lottery duty” is chargeable—
 - (a) on the taking in the United Kingdom of a ticket or chance in a lottery, and
 - (b) in such cases as may be determined by regulations, on the taking outside the United Kingdom of a ticket or chance in a lottery promoted in the United Kingdom.
- (2) Regulations may make provision for determining when and where the taking of a ticket or chance in a lottery is to be treated as occurring for the purposes of this Chapter.
- (3) Lottery duty is not chargeable in respect of a lottery that constitutes a game of bingo (or any version of bingo, by whatever name called).
- (4) Lottery duty is ^{F27}not chargeable (in Great Britain) in respect of a lottery which is an exempt lottery within the meaning of the Gambling Act 2005 (see section 258) ^{F28}or is promoted under and operated in accordance with a lottery operating licence under Part 5 of that Act] or (in Northern Ireland) in respect]—
 - (a) of a lottery promoted as an incident of an exempt entertainment within the meaning of ^{F29}... the ^{M12}Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;
 - (b) of a private lottery within the meaning of that ^{F30}... Order;
 - (c) of a society’s lottery within the meaning of that ^{F31}... Order in respect of which the conditions set out in ^{F31}... Article 135(1) of that Order are satisfied;
 - ^{F32}(d)

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

F33(e)

- (5) The Treasury may by order amend subsection (4) above so as to add to the descriptions of lottery for the time being mentioned in that subsection, so as to omit any of them or so as to substitute a different description of lottery for any of them.

Textual Amendments

- F27** Words in s. 24(4) substituted (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 14\(a\), 23\(2\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F28** Words in s. 24(4) inserted (with application in accordance with art. 1(3) of the amending S.I.) by [The Lottery Duty \(Exemption\) Order 2010 \(S.I. 2010/2959\)](#), [arts. 1\(2\), 2](#) (with art. 1(3))
- F29** Words in s. 24(4)(a) repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 14\(b\), 23\(2\)](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F30** Words in s. 24(4)(b) repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 14\(c\), 23\(2\)](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F31** Words in s. 24(4)(c) repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 14\(d\), 23\(2\)](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F32** S. 24(4)(d) repealed (1.9.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 14\(e\), 23\(2\)](#), [Sch. 27 Pt. 6\(3\)](#); [S.I. 2007/2532](#), [art. 2](#)
- F33** S. 24(4)(e) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 17](#) Group 3

Commencement Information

- I7** S. 24 wholly in force; s. 24 not in force at Royal Assent, s. 24(1)(b)-(5) in force at 1.12.1993, s. 24 in force at 1.2.1994 insofar as not already in force by [S.I. 1993/2842](#), [art. 3](#).

Marginal Citations

- M12** [S.I. 1985/1204 \(N.I. 11\)](#).

25 Amount of duty.

- (1) The amount of the lottery duty chargeable on the taking of a ticket or chance in a lottery is equal to 12 per cent. of the value of the consideration given for the ticket or chance.
- (2) Subject to subsection (3) below, the aggregate of everything paid or given by (or debited to the account of) the person taking the ticket or chance for, on account of, or in connection with, the ticket or chance shall be taken to be the consideration given for it.
- (3) If a price is shown on a lottery ticket or any other document providing evidence of the taking of a ticket or chance in a lottery and—
 - (a) the consideration given for the ticket or chance is of lesser value than the price shown (or is of no value), or
 - (b) no consideration is given for the ticket or chance,
 consideration to the value of the price shown shall be taken to be given for the ticket or chance.

26 Time for payment.

- (1) The lottery duty chargeable on the taking of a ticket or chance in a lottery becomes due and (subject to any regulations under subsection (2) below) payable at the time the ticket or chance is taken.

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

- (2) Regulations may provide for the payment of any lottery duty due in respect of a lottery of a description specified in the regulations to be deferred, subject to any conditions or requirements that may be imposed by or under the regulations.
- (3) Regulations may require payments (of amounts determined by or under the regulations) to be made on account of any lottery duty that may become due in respect of a lottery of a description specified in the regulations that is being or is to be promoted.

27 Persons liable for duty.

- (1) Any lottery duty or payment on account of lottery duty that under section 26 above or regulations under that section is payable in respect of a lottery shall be paid (subject to any regulations under subsection (2) below) by the promoter of the lottery.
- (2) Regulations may require any lottery duty or payment on account of lottery duty that is payable in respect of a lottery of a description specified in the regulations to be paid by a person specified in the regulations (being a person who occupies or has occupied a position of responsibility in relation to the lottery) instead of by the promoter.
- (3) Any lottery duty that is payable in respect of a lottery may be recovered jointly and severally from—
 - (a) the promoter of the lottery,
 - (b) any other person who occupies or has occupied a position of responsibility in relation to the lottery or who has or has had any degree of control over any of its proceeds, and
 - (c) where the promoter or a person within paragraph (b) above is a body corporate, any director of that body corporate.
- (4) [^{F34}Where a person]does not make a payment that he is required to make by subsection (1) above or regulations under subsection (2) above at the time the payment becomes payable [^{F35}his failure so to make the payment shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties) which shall be calculated by reference to the amount which has not been paid and shall also attract daily penalties.].

Textual Amendments

F34 Words in s. 27(4) substituted (3.5.1994) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. VI para. 67(a)**

F35 Words in s. 27(4) substituted (3.5.1994) by 1994 c. 9, s. 9(9), **Sch. 4 Pt. VI para. 67(b)**

Administration and enforcement

28 General.

- (1) Lottery duty shall be under the care and management of the Commissioners.
- (2) Regulations may provide for any matter for which provision appears to the Commissioners to be necessary or expedient for the administration or enforcement of lottery duty or for the protection of the revenue derived from lottery duty.

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

- (3) [^{F36}Where a person] contravenes or does not comply with any regulations under subsection (2) above [^{F37}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Textual Amendments

- F36** Words in s. 28(3) substituted (3.5.1994) by 1994 c. 9, s. 9(9), **Sch. 4 para. 68(a)**
F37 Words in s. 28(3) substituted (3.5.1994) by 1994 c. 9, s. 9(9), **Sch. 4 para. 68(b)**

29 Registration of promoters etc.

- (1) A lottery in respect of which lottery duty is chargeable (or, on the taking of a ticket or chance, will be chargeable) shall not be promoted in the United Kingdom unless the chargeable person is registered with the Commissioners under this section.
- (2) In this section “the chargeable person”, in relation to a lottery, means—
- (a) subject to paragraph (b) below, the promoter of the lottery;
 - (b) in the case of a lottery of a description specified in regulations under section 27(2) above, the other person referred to in that subsection.
- (3) Regulations may make provision—
- (a) as to the time at which an application for registration is to be made, as to the form and manner of such an application and as to the information to be contained in or provided with it,
 - (b) as to the requirements that must be satisfied as a condition of a person’s registration or continued registration, and
 - (c) as to other requirements that must be observed by a person while he remains registered.
- (4) The requirements imposed by virtue of subsection (3)(b) above may include requirements as to the giving of security or further security (by means of a deposit or otherwise) for any lottery duty that may become due.
- (5) Subject to regulations under subsection (3)(a) and (b) above, the Commissioners—
- (a) shall register any person applying to them for registration who satisfies them that he will be the chargeable person in relation to a lottery that is to be promoted, and
 - (b) shall not remove any person from the register unless it appears to them that no lottery is being or is to be promoted in relation to which he is or will be the chargeable person.
- (6) Where—
- (a) the Commissioners determine that a person should be removed from the register because any requirement imposed by regulations under subsection (3) (b) above is not (or is no longer) satisfied in relation to him, and
 - (b) a lottery in relation to which he is the chargeable person is being promoted at the time they make that determination,
- they shall not remove him from the register until the promotion of that lottery has come to an end.

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

- (7) If subsection (1) above is contravened in relation to a lottery at any time during its promotion, the chargeable person is guilty of an offence and liable—
- (a) on summary conviction, to a penalty of [^{F38}£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.
- (8) [^{F39}Where a person] contravenes or fails to comply with any requirements imposed by regulations under subsection (3)(c) above [^{F40}his contravention or failure to comply shall attract a penalty under section 9 of the Finance Act 1994 (civil penalties)].

Textual Amendments

- F38** Sum in s. 29(7)(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\(2\)](#) (with reg. 5(1))
- F39** Words in s. 29(8) substituted (3.5.1994) by [1994 c. 9, s. 9, Sch. 4 para. 68\(a\)](#)
- F40** Words in s. 29(8) substituted (3.5.1994) by [1994 c. 9, s. 9, Sch. 4 para. 68\(b\)](#)

Commencement Information

- I8** S. 29 wholly in force; s. 29 not in force at Royal Assent, s. 29(2)-(8) in force at 1.12.1993, s. 29 in force at 1.2.1994 insofar as not already in force by [S.I. 1993/2842](#), [art. 3](#).

30 Application of revenue trade provisions of CEMA 1979.

- (1) Section 1(1) of the ^{M13}Customs and Excise Management Act 1979 (interpretation) shall be amended in accordance with subsections (2) and (3) below.
- (2) In the definition of “the revenue trade provisions of the customs and excise Acts”—
- (a) the word “and” at the end of paragraph (b) shall be omitted, and
 - (b) at the end there shall be added “; and
 - (d) the provisions of Chapter II of Part I of the Finance Act 1993;”.
- (3) In paragraph (a) of the definition of “revenue trader”—
- (a) the word “or” at the end of sub-paragraph (i) shall be omitted,
 - (b) after sub-paragraph (i) there shall be inserted—
 - “(i) the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable; or”
 - (c) in sub-paragraph (ii) after “activities” there shall be inserted “ as are mentioned in sub-paragraph (i) or (ia) above ”.
- (4) In section 117 of the ^{M14}Customs and Excise Management Act 1979 (execution and distress against revenue traders) after subsection (1) there shall be inserted—
- “(1A) In subsection (1) above as it applies in relation to a sum owing by a revenue trader in respect of lottery duty or of a relevant penalty—
- (a) references to goods liable to any excise duty include lottery tickets on the taking of which lottery duty will be chargeable, and

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

- (b) “the trade in respect of which the duty is imposed” includes any trade or business carried on by the revenue trader that consists of or includes the buying, selling, importation, exportation, dealing in or handling of tickets or chances on the taking of which lottery duty is or will be chargeable.”

Marginal Citations

M13 1979 c. 2.

M14 1979 c. 2.

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 [^{F41}£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 seven 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.
- (4) A person guilty of an offence under subsection (3) above is liable—
- (a) on summary conviction, to a penalty of [^{F42}£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.

Textual Amendments

F41 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))

F42 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, Part I. (See end of Document for details)

32 Offences by bodies corporate.

Where an offence under this Chapter is committed by a body corporate, every person who at the date of the commission of the offence is a director, manager, secretary or other similar officer of the body corporate (or is purporting to act in such a capacity) is also guilty of the offence unless—

- (a) the offence is committed without his consent or connivance, and
- (b) he has exercised all such diligence to prevent its commission as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

33 Forfeiture.

(1) Where a person has committed an offence under section 31(1) or (3) above, any goods used in the promotion of, or in any other way related to, a relevant lottery are liable to forfeiture.

(2) In subsection (1) above “relevant lottery”—

- (a) in relation to an offence under section 31(1) above, means a lottery in respect of which lottery duty was fraudulently evaded or (as the case may be) in respect of which the fraudulent evasion of lottery duty was sought, and
- (b) in relation to an offence under section 31(3) above, means a lottery to which the false statement or (as the case may be) false document related.

34 Protection of officers etc.

Where a person takes an action in pursuance of instructions of the Commissioners given in connection with the enforcement of this Chapter or of regulations under it and, apart from this section, the person would in taking that action be committing an offence under any enactment relating to lotteries, he shall not be guilty of that offence.

36 Duty of preferential debt in insolvency.

- F⁴³(1)
- F⁴³(2)
- F⁴³(3)
- F⁴⁴(4)
- F⁴⁴(5)

Textual Amendments

- F43** S. 36(1)-(3) repealed (15.9.2003) by Enterprise Act 2002 (c. 40), s. 279, Sch. 26; S.I. 2003/2093, art. 2(1), Sch. 1 (with art. 4)
- F44** S. 36(4)(5) repealed (N.I.) (27.3.2006) by The Insolvency (Northern Ireland) Order 2005 (S.I. 2005/1455 (N.I. 10)), art. 1(3), Sch. 9; S.R. 2006/21, art. 2 (subject to S.R. 2006/22, arts. 2-7)

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

37 Disclosure of information.

- (1) Notwithstanding any obligation not to disclose information that would otherwise apply, the Commissioners may disclose information—
- (a) to the Secretary of State,
 - (b) to the [^{F45}Gambling Commission], or
 - (c) to an authorised officer of the Secretary of State [^{F45}or Gambling Commission],
- for the purpose of assisting the Secretary of State [^{F45}or Gambling Commission] (as the case may be) in the performance of duties imposed by or under any enactment in relation to lotteries.
- (2) Notwithstanding any such obligation as is mentioned in subsection (1) above—
- (a) the Secretary of State,
 - (b) the [^{F46}Gambling Commission], or
 - (c) an authorised officer of the Secretary of State [^{F46}or Gambling Commission],
- may disclose information to the Commissioners or to an authorised officer of the Commissioners for the purpose of assisting the Commissioners in the performance of duties in relation to lottery duty.
- (3) Information that has been disclosed to a person by virtue of this section shall not be disclosed by him except—
- (a) to another person to whom (instead of him) disclosure could by virtue of this section have been made, or
 - (b) for the purpose of any proceedings connected with the operation of any enactment in relation to lotteries or lottery duty.
- (4) References above in this section to the Secretary of State include any person who has been designated by the Secretary of State as a person to and by whom information may be disclosed under this section.
- (5) The Secretary of State shall notify the Commissioners in writing if he designates a person under subsection (4) above.

Textual Amendments

F45 Words in s. 37(1) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 15\(a\)](#), 23(1)

F46 Words in s. 37(2) substituted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), [Sch. 25 paras. 15\(b\)](#), 23(1)

Supplementary

38 Regulations and orders.

- (1) Any regulations under this Chapter may make—
- (a) different provision for different cases or circumstances, and
 - (b) incidental, supplemental or consequential provision.
- (2) Any power to make regulations or orders under this Chapter is exercisable by statutory instrument.

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

- (3) Subject to subsection (4) below, a statutory instrument containing such regulations or an order under section 24(5) above is subject to annulment in pursuance of a resolution of the House of Commons.
- (4) An order under section 24(5) above that will result in lottery duty becoming chargeable in respect of any description of lottery shall not be made unless a draft of the statutory instrument containing it has been laid before, and approved by a resolution of, the House of Commons.

39 Disapplication of pool betting duty.

In section 6 of the ^{M16}Betting and Gaming Duties Act 1981 (pool betting duty)—
^{F47}(a)
(b) subsection (4) shall cease to have effect.

Textual Amendments

F47 S. 39(a) repealed (*retrospective* to 31.3.2002 as mentioned in s. 12(1)-(5) subject as mentioned in s. 12(5)(6) of the repealing Act) by 2002 c. 23, ss. 12, 141, **Sch. 40 Pt. 1(4)** Note 2

Marginal Citations

M16 1981 c. 63.

40 Interpretation etc.

- (1) In this Chapter—
 - “the Commissioners” means the Commissioners of Customs and Excise,
 - “document” includes a document of any kind whatsoever and, in particular, a record kept by means of a computer,
 - “promotion”, in relation to a lottery, includes the conduct of the lottery (and “promoted” is to be read accordingly), and
 - “regulations” means regulations made by the Commissioners.
- (2) This Chapter applies in relation to lotteries promoted on behalf of the Crown in pursuance of any enactment as it applies in relation to lotteries not so promoted.
- (3) The imposition by this Chapter of lottery duty does not make lawful anything that is unlawful apart from this Chapter.

41 Commencement.

This Chapter shall come into force on such day as the Commissioners may by order appoint, and different days may be appointed for different provisions or for different purposes.

Subordinate Legislation Made

P2 S. 41 power fully exercised (18.11.1993): different dates appointed for specified provisions by **S.I. 1993/2842, art. 3.**

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

CHAPTER III

VALUE ADDED TAX

F48 **42**

Textual Amendments

F48 S. 42 repealed (1.9.1994) by 1994 c. 23, s. 100, Sch. 15 (with Sch. 13 para. 9)

F49 **43**

Textual Amendments

F49 S. 43 repealed (1.9.1994) by 1994 c. 23, s. 100, Sch. 15 (with Sch. 13 para. 9)

F50 **44**

Textual Amendments

F50 S. 44 repealed (1.9.1994) by 1994 c. 23, s. 100, Sch. 15 (with Sch. 13 para. 9)

F51 **45**

Textual Amendments

F51 S. 45 repealed (1.9.1994) by 1994 c. 23, s. 100, Sch. 15 (with Sch. 13 para. 9)

F52 **46**

Textual Amendments

F52 S. 46 repealed (1.9.1994) by 1994 c. 23, s. 100, Sch. 15 (with Sch. 13 para. 9)

F53 **47**

Textual Amendments

F53 S. 47 repealed (1.9.1994) by 1994 c. 23, s. 100, Sch. 15 (with Sch. 13 para. 9)

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

F⁵⁴**48**

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Textual Amendments

F54 S. 48 repealed (1.9.1994) by 1994 c. 23, s. 100, **Sch. 15** (with Sch. 13 para. 9)

F⁵⁵**49**

.....
Textual Amendments

F55 S. 49 repealed (1.9.1994) by 1994 c. 23, s. 100, **Sch. 15** (with Sch. 13 para. 9)

F⁵⁶**50**

.....
Textual Amendments

F56 S. 50 repealed (1.9.1994) by 1994 c. 23, s. 100, **Sch. 15** (with Sch. 13 para. 9)

Changes to legislation:

There are currently no known outstanding effects for the Finance Act 1993, Part I.