



# Finance Act 1993

## 1993 CHAPTER 34

### PART I

#### CUSTOMS AND EXCISE AND VALUE ADDED TAX

### 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 [<sup>F1</sup>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) [<sup>F2</sup>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 <sup>F3</sup>... the <sup>M1</sup>Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985;

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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 1993, Section 24. (See end of Document for details)*

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- (b) of a private lottery within the meaning of that <sup>F4</sup>... Order;
- (c) of a society's lottery within the meaning of that <sup>F5</sup>... Order in respect of which the conditions set out in <sup>F5</sup>... Article 135(1) of that Order are satisfied;
- <sup>F6</sup>(d) .....
- <sup>F7</sup>(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.

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**Textual Amendments**

- F1** 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](#)
- F2** 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))
- F3** 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](#)
- F4** 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](#)
- F5** 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](#)
- F6** 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](#)
- F7** S. 24(4)(e) repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 17](#) Group 3

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**Commencement Information**

- I1** 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](#).

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**Marginal Citations**

- M1** [S.I. 1985/1204 \(N.I. 11\)](#).

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1993, Section 24.