

*These notes refer to the National Lottery Act 2006
(c.23) which received Royal Assent on 11 July 2006*

NATIONAL LOTTERY ACT 2006

EXPLANATORY NOTES

COMMENTARY ON SECTIONS

Section 20: Meaning of “charitable expenditure”

39. This section defines “charitable expenditure”, in relation to the new good cause set out in new section 22(3)(d), as expenditure for a charitable, benevolent or philanthropic purpose. The new definition adopts a purpose based approach in deciding whether expenditure is charitable whereas the previous definition adopted an institutional based approach i.e. expenditure by charities or other institutions set up for charitable, benevolent or philanthropic purposes.