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STATUTORY INSTRUMENTS

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**1993 No. 3212**

**The Lottery Duty Regulations 1993**

**PART I**  
**PRELIMINARY**

**Citation and commencement**

1. These Regulations may be cited as the Lottery Duty Regulations 1993 and shall come into force on 1st February 1994.

**Interpretation**

2. In these Regulations—

“accounting period” means—

- (a) a period ending on the last Saturday of each month; or
- (b) where payment is deferred, such period as the Commissioners may require;

“the Act” means the Finance Act 1993;

“the 1979 Act” means the Customs and Excise Management Act 1979<sup>(1)</sup>;

“applicant” means any person who makes an application to be registered under section 29 of the Act;

“business day” means a day which is a business day within the meaning of section 92 of the Bills of Exchange Act 1882<sup>(2)</sup>;

“chargeable lottery” means a lottery in respect of which lottery duty is chargeable (or, on the taking of a ticket or chance, will be chargeable) in accordance with section 24 of the Act;

“the National Lottery” has the meaning given by section 1 of the National Lottery etc. Act 1993<sup>(3)</sup>;

“registered promoter” means a person registered under section 29 of the Act.

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<sup>(1)</sup> 1979 c. 2.

<sup>(2)</sup> 1882 c. 61 (45 & 46 Vict); section 92 was amended by the Banking and Financial Dealings Act 1971 (c. 80), sections 3 and 4.

<sup>(3)</sup> 1993 c. 39.