



CHARITABLE RAFFLES LEGAL FACT SHEET

SOUTH AUSTRALIA

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1. Background

1.1 Purpose of this fact sheet

This fact sheet provides a high-level overview of various legal issues relevant to the conduct of charitable raffles in **South Australia**.

It is important to note that each respective state and territory of Australia has its own set of unique rules and regulations which govern the conduct of raffles and similar gambling activities in their jurisdiction.

Accordingly, if you or your organisation wish to conduct a raffle (or similar activity) where residents of states and territories outside of **South Australia** can enter and participate, you must comply with the relevant laws of those respective states and territories.

For the purposes of this fact sheet, references to a “raffle” include references to a “lottery”, “minor lottery” or “major lottery”.

The topics covered in this fact sheet include:

- a. Permitted activities in South Australia and licensing requirements (paragraph 2);
- b. Rules relating to the Conduct of Raffles (i.e. Lotteries) in South Australia (paragraph 3) including:
 - i. General requirements relating to advertising and promoting;
 - ii. Eligibility of customers to enter;
 - iii. Ticketing requirements;
 - iv. Rules relating to prizes including in respect of unclaimed prizes;
 - v. Rules relating to the drawing of Lotteries and obligations regarding the publication of results;
 - vi. Record keeping obligations;
 - vii. Reporting obligations and auditing requirements; and
 - viii. Rules relating to how the proceeds of ticket sales must be dealt with;
- c. The ability to engage ‘third party operators’ to conduct certain aspects of Art Unions on behalf of an association (paragraph 4); and

1.2 Relevant laws and regulatory enforcement body

The laws relating to the conduct of raffles in **South Australia** are set out in:

- a. the *Gaming Offences Act 1936 (SA)*;

- b. the *Lotteries Act 2019 (SA)* and its subordinate regulation, the *Lotteries Regulations 2021 (SA)*; and
- c. If a raffle is conducted to raise funds for a charitable purpose, the *Collections for Charitable Purposes Act 1939 (SA)*.

The South Australian State agency which regulates and administers those pieces of legislation is Consumer and Business Services (**CBS**), a division of the South Australian Government's Attorney-General's Department.

2. Permitted activities

2.1 Types of community and charity gaming authorised in SA

Regulation of 'lotteries' in South Australia

South Australia laws regulate the concept of a "**lottery**", which is broadly defined as a game, scheme, competition or device for the distribution of property (e.g. prizes) where: [s 6 – Lotteries Act]

- a. participants pay to enter; and
- b. the distribution of prizes depends on at least some element of chance.

South Australian laws also permit a range of other games to be conducted including sweepstakes, Calcutta sweeps, trade promotions, bingo and scratchies (instant lotteries).

What type of permitted activity is a "Raffle"?

In South Australia, a raffle is referred to as a lottery (**Lottery**). [s 6 – Lotteries Act]

2.2 Licensing and related requirements

Lottery must be conducted by an 'organisation'

In South Australian, a Lottery must be conducted by an 'organisation', which is considered any incorporated organisation (other than a registered corporation that returns profits to its members) or any unincorporated organisation that has association of persons, whether incorporated or not, that has: [s 3 'organisation' – Regulation]

- a. at least 10 members;
- b. a management committee appointed or elected by the members of the organisation; and
- c. a written constitution.

Collections for charitable purpose licence

Any person who collects (or attempts to collect) money or property wholly or partly for a charitable purpose in South Australia must obtain a licence under section 6 of the *Charitable Purposes Act 1939 (SA)* (**Charitable Purpose Licence**).

A Charitable Purpose Licence is also required if a person: [ss 4 to 6 – Charitable Purpose Act]

- d. charges (or attempts to charge) for admission to an entertainment in relation to which it is held out that the proceeds are to be devoted wholly or partly to a charitable purpose; or
- e. obtains (or attempts to obtain) money wholly or partly for a charitable purpose by the sale of a disc, badge, token, flower, ribbon or other device; or
- f. obtains (or attempts to obtain) a bequest, devise or other grant of money or property wholly or partly for a charitable purpose.

There are limited exceptions to the requirement to obtain a Charitable Purpose Licence. For example, if the collection is only from persons who the organisation regularly associates, or if the collection is for the purpose of affording relief to a particular individual.

A **‘charitable purpose’** means either:

- a. the provision of, or assistance or support to the provision of, health services (within the meaning of the *Health Care Act* 2008 (SA)) or research in the field of health or such health services;
- b. the affording of relief, assistance or support to diseased, disabled, sick, infirm, incurable, poor, destitute, helpless, or unemployed persons, or to the dependents of any such persons;
- c. the relief of distress occasioned by war, whether occasioned in South Australia or elsewhere;
- d. the affording of relief, assistance, or support to persons who are or have been members of the armed forces of Australia or to the dependents of any such persons; or
- e. the provision of welfare services for animals.

An application for a Charitable Purpose Licence can be made online to CBS through the South Australian Government’s website. The licence will be subject to conditions which CBS thinks fit. [ss 10-11 – Charitable Purpose Act]

Lotteries Licence required in certain circumstances

In South Australia, whether or not a ‘licence’ is required for the conduct of a Lottery depends on the total value¹ of the prize pool.

A lawful raffle (Lottery) in South Australia will fall under one of the following two categories:

¹ **value**, in relation to an item that is a prize in a lottery, means—

- (a) if the item is an antique or a piece of artwork, craftwork or collectible bric-a-brac or is second-hand—the price likely to be paid for the item if sold at auction; and
- (b) in any other case—the retail price, or a reasonable estimate of the likely retail price, of the item.

f. **Minor Lottery (prize pool of \$5,000 or less):**

A Lottery where the total value of the prizes is **\$5,000 or less** [s 3 'minor lottery' – Act]

A Minor Lottery can be conducted **without a licence** if: [s 4 – Regulation]

- i. the lottery is conducted by an organisation on its own behalf; and
- ii. the prizes do not include any prohibited goods or services (discussed in more detail below at paragraph 3.4); and
- iii. the organisation complies with the 'minor lottery rules' set out in Schedule 1 of the *Community Gaming Regulation 2021 (SA)* (which are summarised in this fact sheet).

g. **Major Lottery (prize pool exceeding \$5,000):**

A Lottery where the total value of the prizes **exceeds \$5,000** [s 3 'major lottery' – Act]

A Major Lottery must be conducted **under a licence (Major Lottery Licence)** and in accordance with the 'major lottery rules' set out in Schedule 8 of the *Community Gaming Regulation 2021 (SA)* (which are summarised in this fact sheet). [s 13 and 15(a) – Regulation]

Proceeds of Lottery must be applied for charitable purposes

In South Australia, the whole of the net proceeds of a Lottery must be applied for one or more "approved purposes" which include a range of charitable purposes (**Approved Purposes**). [Schedule 1(2) & Schedule 8(3) – Regulation]

The Approved Purposes comprise of the following: [s 3 'approved purposes' – Regulation]

- a. a religious, educational, charitable or benevolent purpose;
- b. the purpose of promoting or encouraging literature, science or the arts;
- c. the purpose of providing medical treatment or attention, or promoting the interests of persons who have a particular physical, mental or intellectual disability;
- d. the purpose of establishing, carrying on or improving a community centre, or promoting the interests of a local community or a particular section of a local community;
- e. the purpose of sport, recreation or amusement;
- f. the purpose of promoting animal welfare;
- g. the purpose of conserving resources or preserving any part of the environmental, historical or cultural heritage of the State;
- h. the purpose of promoting the interests of students or staff of an educational institution;

- i. a political purpose;
- j. the purpose of promoting the common interests of persons who are engaged in, or interested in, a particular business, trade or industry; and
- k. a purpose approved by the Liquor and Gambling Commissioner of South Australia (**Commissioner**).

How do I obtain a Major Lottery Licence?

The Commissioner may grant a Major Lottery Licence if it is satisfied that: [s 15(3) – Act + s 14 - Regulation]

- a. the applicant (and any persons who occupy a position of authority in the entity (if incorporated)) are a fit and proper person;
- b. the Lottery to which the application relates will be financially viable;
- c. the applicant's compliance when conducting any previous Major Lotteries; and
- d. that the grant of the Major Lottery Licence would not otherwise be inconsistent with the objects of the *Community Gaming Act 2019 (SA)*.

If the applicant for a Major Lottery Licence is an unincorporated organisation, the organisation will need to nominate a responsible person for compliance under section 17 of the *Community Gaming Act 2019 (SA)*). In such circumstances, the Commissioner will also need to be satisfied that the responsible person nominated is a fit and proper person.

If granted, the duration of a Major Lottery Licence will be for a period determined by the Commissioner and set out in the licence. [s18(1)(b) – Act]

To make an application for a Major Lottery Licence, an online form can be completed on the South Australian Government's website together with payment of a prescribed fee. [s15(1) – Act]

3. Conduct of Raffles in South Australia

3.1 Specific advertising restrictions

Advertising and promoting Lotteries in general

An organisation or person conducting a Lottery is responsible for certain obligations in respect of the promotion and advertisement of the Lottery. For example, the advertising or promoting must not: [s 34 – Regulation]

- a. be directed at minors or to portray minors participating in gambling activities; or
- b. imply that the Lottery is a means of improving a person's personal or financial position or relieving personal or financial difficulties or providing for the payment of expenses or debts; or
- c. imply that the Lottery is a means of enhancing social, sexual or employment prospects; or

- d. exaggerate the prizes or the chances of winning a prize; or
- e. present the chances of winning in a manner which is false, misleading or in a manner that cannot be verified; or
- f. state or imply that the skill of the participant can influence the outcome of the Lottery; or
- g. associate the lottery with excessive alcohol consumption; or
- h. if the Lottery is a fundraiser:
 - i. must not exaggerate the connection between the Lottery and the use to which the organisation intends to apply the proceeds of the Lottery; and
 - ii. must not refer to the value or nature of a prize (or the frequency with which a prize may be won) unless the advertising or promoting includes sufficient information to understand the odds of winning (or the overall return to the participant), and, if the advertising or promoting is intended to encourage a person to participate in the Lottery during a particular period, includes sufficient information to understand the likelihood that the prize will be won by a person during that period.

Offences regarding inducements and misleading or deceptive conduct

A person who conducts a Minor Lottery must not offer any gift, reward or other benefit (other than the prizes in the Minor Lottery) as an inducement to enter or participate. [s 30 – Regulation]

A person involved (whether as principal, agent or employee) in the conduct, or promotion, of any Lottery who acts in a dishonest, deceptive or misleading manner in connection with the lottery is guilty of an offence. [s 30 – Act]

3.2 Eligibility of customers to enter

Certain persons prohibited from entering Lottery

The following persons must not be allowed to enter a Lottery: [s 31 – Regulation]

- a. an organisation, or a member of the management committee of an organisation, must not enter a Lottery conducted by the organisation or management committee; and
- b. any persons involved (whether as principal, agent or employee) in the conduct or promotion of the lottery.

3.3 Ticketing requirements

Tickets in a Minor Lottery

The following ticketing requirements apply to a Minor Lottery in South Australia: [Schedule 1 – Regulation]

- a. If bonus or bundled tickets² are to be on offer to purchasers in the Lottery:
 - i. details of the bonus or bundled offer must appear on the face of each ticket in the Lottery or the information provided to purchasers at the time of purchase and in the terms and conditions of the Lottery; and
 - ii. the bonus or bundled offer must apply throughout the whole period during which tickets are on sale; and
- b. If tickets in the Minor Lottery are to be sold before the day on which the Minor Lottery is to be drawn or at places other than the place at which the Minor Lottery is to be drawn:
 - i. the name of the organisation conducting the Minor Lottery, and the date, place and time for the drawing of the Minor Lottery, must be clearly printed on each ticket or must be otherwise made available to the purchaser at the time of purchase;
 - ii. the butt of each ticket sold in the Minor Lottery must have the name and address (or telephone number or email address) of the purchaser of the ticket clearly written on it; and
 - iii. the Minor Lottery must be drawn on the day and at the place and time so specified.

Tickets in a Major Lottery

The following ticketing requirements apply to a Major Lottery in South Australia: [Schedule 8 – Regulation]

- a. If bonus or bundled tickets are to be on offer to purchasers in the Major Lottery:
 - i. details of the bonus or bundled offer must appear on the face of each ticket in the Lottery or the information provided to purchasers at the time of purchase and in the terms and conditions of the Lottery; and
 - ii. the bonus or bundled offer must apply as stated on the relevant Major Lottery Licence;
- b. Any tickets, ticket butts and ticket book covers used in the Major Lottery must be in the form, and contain the information, as approved by the Commissioner on granting the licence;
- c. The number of tickets in the Major Lottery must not exceed the number specified in the Major Lottery Licence;
- d. The licensee must issue each person who is to sell tickets in the Major Lottery with a certificate or some other form of authority to sell that can be shown to any purchaser on request;

² 'Bundled tickets' means tickets offered at a discount for purchasing a certain number of tickets in the lottery.

- e. A ticket in the Major Lottery must not be given or posted to a person for sale to or by that person without their prior consent;
- f. No ticket in the Major Lottery may be sold unless the name, address and telephone number (or email address) of the purchaser of the ticket is filled in on the butt of the ticket or is otherwise recorded and retained by the licensee;
- g. No ticket in the Major Lottery may be sold before the day specified in the licence for the commencement of the Major Lottery;
- h. Before a draw of the Major Lottery is held, all butts of tickets sold before the draw (or other records of entries or participants) must be in the hands of the licensee; and
- i. Before the Major Lottery is drawn (or if there is more than 1 drawing of the Major Lottery, before the final draw) all unsold tickets and proceeds from ticket sales must be in the hands of the licensee.

3.4 Prize rules

Value of prizes

The total retail value of all prizes in a Lottery **must be at least 20%** of the total face value of all tickets in the Lottery. [Schedule 1(4) and Schedule 8(6) – Regulation]

Prohibited prizes

Lottery prizes must consist of cash, goods or services. [Schedule 8(6)(2) – Regulation]

There are limits on the type of goods that can be offered as prizes. For example, the goods cannot include firearms or tobacco products, or goods or services that are illegal to sell in South Australia.

Payment of cash prizes over \$1,000

The payment of a cash prize of **more than \$1,000** must: [s 32 – Regulation]

- a. be offered to be made by cheque or by deposit in an ADI account; and
- b. be made as soon as reasonably practicable after the winner of the prize is determined.

Unclaimed prizes

As a general rule, organisations may dictate the terms and conditions applying to how prizes are to be dealt with, including in respect of unclaimed prizes. [s 33(1) – Regulation]
The minimum requirement however is that organisations allow a reasonable opportunity (having regard to the nature of the prize) for winners to claim their prizes. [Schedule 1(4)(4) – Regulation]

If the terms and conditions for the Lottery **do not** address how unclaimed prizes will be dealt with, then the following minimum requirements will apply in South Australia: [s 33 – Regulation]

- a. An organisation conducting a Lottery must make reasonable attempts to deliver each prize to their respective winner.
- b. If a prize is a ticket to an event and has not been claimed within a reasonable time before the event is due to take place, or the prize is perishable and has not been claimed, then the organisation conducting the Lottery must redraw the prize unless otherwise approved by the Commissioner.
- c. In the case of a Minor Lottery, an organisation must keep and preserve each prize for **at least one (1) month** after the draw of the Minor Lottery and, if the winner is unable to be contacted and the prize remains unclaimed after that period, the organisation must redraw the prize in a Lottery unless the Commissioner approves otherwise.
- d. In the case of a Major Lottery, an organisation must keep and preserve each prize for **at least two (2) months** after the draw of the Major Lottery and, if the winner is unable to be contacted and the prize remains unclaimed after that period, the organisation must redraw the prize in a Lottery unless the Commissioner approves otherwise.

3.5 Draw and results

Drawing of a Minor Lottery and publication of results

In South Australia, the following requirements apply to the draw of a Minor Lottery and the publication of its results:

- a. A Minor Lottery may be determined by any means including by lot, cards, token, coin, dice, or by any machine, electronic process, ticket, envelope or device; [s 6 'lottery' – Act]
- b. Each ticket in a Lottery must have an equal chance of winning the most valuable prize. If a Lottery is drawn electronically, a random number generator must be used which draws a winner at random; and [Schedule 1(3) and Schedule 8(4) – Regulation]
- c. If a prize is not delivered to its winner at the time the winning ticket is drawn, the winner must, within 7 days of the draw, be notified in writing of the prize they have won and the particulars of how the prize is to be delivered or collected. [Schedule 1(4)(3) – Regulation]

Drawing of a Major Lottery and publication of results

In South Australia, the following requirements apply to the draw of a Major Lottery and the publication of its results:

- a. A Major Lottery must be determined by means of lot; [Schedule 8(4)(14) – Regulation]
- b. Each ticket in a Lottery must have an equal chance of winning the most valuable prize. If a Lottery is drawn electronically, a random number generator must be used which draws a winner at random; [Schedule 1(3) and Schedule 8(4) – Regulation]

- c. The draw of a Major Lottery must be held: [Schedule 8(4)(13) – Regulation]
- i. on the day and at the time and place specified for the draw in the licence; and
 - ii. under the supervision of the licensee;
 - iii. in the presence of such of the ticket holders in the Major Lottery who wish to be present; and
 - iv. if the total value of the prize pool:
 - **is less than \$30,000**, in the presence of a person who is not associated with the licensee or otherwise involved in the conduct of the Major Lottery; or
 - **is \$30 000 or more**, in the presence of a scrutineer who is not associated with the licensee or otherwise involved in the conduct of the Major Lottery, or at the direction of the Commissioner;
- d. The winning ticket numbers for each prize valued over \$250 must be published within 30 days of the drawing of the Major Lottery (or if there is more than 1 drawing of the Major Lottery, the final draw) in the location specified in the terms and conditions of the Major Lottery; and [Schedule 8(4)(15) – Regulation]
- e. If a prize is not delivered to its winner at the time the winning ticket is drawn, the winner must, within 7 days of the draw, be notified in writing of the prize they have won and the particulars of how the prize is to be delivered or collected. [Schedule 8(6)(4) – Regulation]

3.6 Record keeping obligations

Record keeping for a Minor Lottery

For a period of **at least three (3) months after the draw** of a Minor Lottery, the organisation conducting the Minor Lottery must keep accurate records of the following: [Schedule 1(5) – Regulation]

- a. the number of tickets available for sale; and
- b. the number of tickets sold; and
- c. the number of tickets returned unsold; and
- d. the details of the Minor Lottery draw, including the time, date, location and method of the draw; and
- e. the distribution of all prizes to the prize winners and the details of any unclaimed prizes and the manner in which they were dealt; and
- f. the gross proceeds of the Minor Lottery; and
- g. the details of the distribution of net proceeds of the Minor Lottery including:
 - i. the name of each recipient;

- ii. the amount received by each recipient; and
- iii. the administrative costs of conducting the Minor Lottery.

The Commission may ask an organisation to provide it with such information as it reasonably sees fit for the purpose of monitoring compliance with the above requirements in respect of a Minor Lottery. [Schedule 1(5)(3) – Regulation]

Record keeping for a Major Lottery

For a period of **at least one (1) year after the draw** of a Major Lottery, the organisation conducting the Major Lottery must keep accurate records of the following: [Schedule 8(7) – Regulation]

- a. the number of tickets issued for sale; and
- b. the names and addresses of the persons to whom they were issued for sale; and
- c. the number of tickets sold; and
- d. the number of tickets returned unsold; and
- e. the details of the draw of the Major Lottery, including the time, date and location of the draw; and
- f. the distribution of all prizes to the prize winners and the details of any unclaimed prizes and the manner in which they were dealt; and
- g. the details of any unclaimed prizes and the manner in which they were dealt; and
- h. the name and address of the independent person who witnessed or scrutineered the draw

The Commission may ask an organisation to provide it with such information as it reasonably sees fit for the purpose of monitoring compliance with the above requirements in respect of a Major Lottery. [Schedule 8(7)(4) – Regulation + s 28 – Regulation]

3.7 Reporting obligations

Reporting in relation to electronic drawing system

The Commissioner may request information from an organisation conducting a Lottery related to any electronic system used to draw winners. [Schedule 1(3)(5) – Regulation + Schedule 8(4)(12) – Regulation]

Bank account, financial and auditing requirements

A Major Lottery licensee must:

- a. pay all money received from the sale of tickets in the lottery into an ADI account operated by the licensee;
- b. keep accurate accounts of all income and expenditure relating to the Major Lottery, being accounts that are separate from the other accounts kept by the licensee; and

- c. cause those accounts to be audited by an auditor, if required by the Commissioner.

If the Commissioner requires audited accounts, then the auditor appointed by the Major Lottery licensee must: [s 35 – Regulation]

- a. must take reasonable steps to ensure that the Major Lottery licence holder keeps records in relation to the Major Lottery that are sufficient to enable the auditor to carry out a proper audit; and
- b. must, in carrying out an audit, audit the tickets in the Major Lottery with a view to determining the number of tickets sold, unsold or lost; and
- c. must, in carrying out an audit, audit the accounts for the distribution of proceeds and report whether the proceeds were deposited and applied in accordance with the *Lotteries Regulations 2021 (SA)*; and
- d. must carry out the audit in sufficient time to enable the Major Lottery licence holder to comply with the *Lotteries Regulations 2021 (SA)* in relation to the provision of a financial statement in respect of the Major Lottery; and
- e. report any reasonable suspicion of irregularities or a contravention of the *Lotteries Act 2019 (SA)* or *Lotteries Regulations 2021 (SA)*; and
- f. must, on completing an audit, provide a certificate as to the results of the audit that includes the particulars required by the Commissioner.

A Major Lottery licensee must also, if the total prize value of the Major Lottery is: [Schedule 8(8) – Regulation]

- a. **less than \$30 000**, within one month of the drawing of the lottery (or if there is more than one drawing of the Major Lottery, within one month of the final draw), provide the Commissioner with a financial statement that includes the particulars required by the Commissioner; or
- a. **\$30 000 or more**, within two months of the drawing of the lottery (or if there is more than one drawing of the Major Lottery, within two months of the final draw), provide the Commissioner with a financial statement:
 - i. that includes the particulars required by the Commissioner; and
 - ii. that is certified correct by the auditor who audited the accounts of the Major Lottery.

If the Commissioner considers it in the public interest, it may publish a financial statement provided to the Commissioner, or a summary of, or extract from, any such statement. [s36 – Regulation]

3.8 Rules relating to proceeds of ticket sales

Net proceeds of the Lottery to be applied towards Approved Purposes

As mentioned above in paragraph 2.2 of this fact sheet, the whole of the net proceeds of the Lottery must be applied for one or more of the Approved Purposes (i.e. charitable purposes). [Schedule 1(2) & Schedule 8(3) – Regulations]

In respect of a Major Lottery, the relevant Approved Purpose(s) which the net proceeds must be applied for will be set out in the relevant Major Lottery Licence. Further, if any of the net proceeds of the Major Lottery will be distributed to an organisation that is not the organisation that conducted the Major Lottery, that fact will need to be included in the terms and conditions for the Major Lottery including the name of any organisation to which net proceeds of the lottery will be distributed. [Schedule 8(5) – Regulation]

Restrictions on the deduction of expenses from gross proceeds

There are minimum restrictions on the proportion of gross proceeds of a Lottery which must be applied towards an Approved Purpose(s) depending on its size.

In respect of:

- a. a Minor Lottery, at least 20% of its gross proceeds must be applied for one or more Approved Purposes; and [Schedule 1(2) – Regulation]
- b. a Major Lottery, at least 35% of its gross proceeds must be applied for the Approved Purpose(s) specified in the relevant Major Lottery Licence. [Schedule 8(3) – Regulation]

No part of the net proceeds of a Lottery may be applied for the benefit of a member of the organisation conducting the Lottery or a registered corporation that returns a profit to its members or shareholders. [Schedule 1(2) & Schedule 8(3) – Regulations]

Tax treatment of proceeds

For tax purposes, the following rules apply in respect of the proceeds from a Draw Lottery or Art Union (i.e. ticket sales):

- c. If an organisation is exempt from paying income tax, it will be exempt from paying income tax on proceeds it receives from a Lottery; and
- d. If an organisation has been endorsed by the Australian Taxation Office (ATO) as a tax concession charity (**TCC**) or a deductible gift recipient (**DGR**), it will not be required to pay GST on the price of Lottery tickets sold. If an organisation is **not** endorsed as a TCC or DGR, whether it is required to pay GST will depend on whether the organisation is registered (or required to be registered) for GST.

4. Commercial Raffle Organisers

4.1 Can someone operate the raffle on behalf of an organisation?

Third party may be engaged to sell tickets

In South Australia, the laws contemplate a third party being engaged to sell tickets for a Lottery being conducted by another organisation. In such circumstances, if the person or entity who sells Lottery tickets on behalf of an organisation charges a commission for doing so, they must pay the net proceeds of sale to the organisation by cheque or by deposit in an ADI account kept by the organisation for the receipt of Lottery proceeds. [s 27 – Regulation]