

SCHEDULES

SCHEDULE 28

PART 3: CONSEQUENTIAL AMENDMENTS AND REPEALS

PART 2

OTHER AMENDMENTS AND REPEALS

Value Added Tax Act 1994

- 19 (1) Section 23A (meaning of “relevant machine game”) of VATA 1994 is amended as follows.
- (2) In subsection (2)(f), for “section 26A of the Betting and Gaming Duties Act 1981 (remote gaming duty: interpretation)” substitute “section 154(1) of the Finance Act 2014 (meaning of remote gaming)”.
- (3) In subsection (3), in the definition of “real game of chance”, for “the Betting and Gaming Duties Act 1981” substitute “Part 3 of the Finance Act 2014 (see section 188(1)(b))”.