

Status: Point in time view as at 01/08/1994.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Group 4—Betting, Gaming and Lotteries. (See end of Document for details)

SCHEDULES

SCHEDULE 6

EXEMPTIONS

GROUP 4—BETTING, GAMING AND LOTTERIES

Item No.

1 The provision of any facilities for the placing of bets or the playing of any games of chance.

2 The granting of a right to take part in a lottery.

Notes:

(1) Item 1 does not include—

- (a) admission to any premises; or
- (b) the granting of a right to take part in a game in respect of which a charge may be made by virtue of regulations under section 14 of the ^{M1}Gaming Act 1968 [^{F1}or regulations under Article 76 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985]; or
- (c) the provision by a club of such facilities to its members as are available to them on payment of their subscription but without further charge; or
- (d) the provision of a gaming machine.

(2) “Game of chance” has the same meaning as in the Gaming Act 1968 [^{F2}or in the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985].

(3)

^{F3}(4) “Gaming machine” means a machine in respect of which the following conditions are satisfied, namely—

- (a) it is constructed or adapted for playing a game of chance by means of it; and
- (b) a player pays to play the machine (except where he has an opportunity to play payment-free as the result of having previously played successfully) either by inserting a coin or token into the machine or in some other way; and
- (c) the element of chance in the game is provided by means of the machine.

Textual Amendments

F1 Words inserted by [S.I. 1987/517, art. 2\(1\)](#)

F2 Words inserted by [S.I. 1987/517, art. 2\(2\)](#)

F3 Note (3) repealed by [Finance Act 1990 \(c.29, SIF 40:2\)](#), s. 132, [Sch. 19 Pt. III](#)

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Marginal Citations

M1 1968 c. 65.

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