

Status: Point in time view as at 21/03/2002.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 4— Betting, gaming and lotteries. (See end of Document for details)

SCHEDULES

SCHEDULE 9 **U.K.**

EXEMPTIONS

PART II **U.K.**

THE GROUPS

GROUP 4— BETTING, GAMING AND LOTTERIES **U.K.**

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 or regulations under Article 76 of the ^{M2}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 or in the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985.
- (3) “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.

Marginal Citations

M1 1968 c. 65.

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M2 S.I.1985/1204 (N.I.11).

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