

Status: Point in time view as at 30/07/2020.

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

SCHEDULES

SCHEDULE 9 **U.K.**

EXEMPTIONS

PART II **U.K.**

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

GROUP 4— BETTING, GAMING [^{F1}, DUTIABLE MACHINE GAMES] AND LOTTERIES **U.K.**

Textual Amendments

- F1** Words in Sch. 9 Pt. II Group 4 heading inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 64\(5\)\(a\)](#)

Item No.

- 1 The provision of any facilities for the placing of bets [^{F2}or for the playing of any games of chance for a prize].

Textual Amendments

- F2** Words in Sch. 9 Pt. II Group 4 item 1 substituted (1.11.2006) by [The Value Added Tax \(Betting, Gaming and Lotteries\) Order 2006 \(S.I. 2006/2685\)](#), arts. 1, 2(a)

- [^{F3}1A The provision of any facilities for the playing of dutiable machine games (as defined in Part 1 of Schedule 24 to the Finance Act 2012) but only to the extent that—
- (a) the facilities are used to play such games, and
 - (b) the takings and payouts in respect of those games are taken into account in determining the charge to machine games duty.]

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Textual Amendments

F3 Sch. 9 Pt. II Group 4 item 1A inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(2)**

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

Notes:

- (1) [^{F4} Items 1 and 1A do] not include—
 - (a) admission to any premises; or
 - ^{F5}(b)
 - (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; ^{F6}...
 - ^{F6}(d)

[^{F7}(1A) Item 1 does not apply to the provision of facilities to the extent that the facilities are used to play a relevant machine game (as defined in section 23A).]

[^{F8}(2) "Game of chance"—

- (a) includes—
 - (i) a game that involves both an element of chance and an element of skill,
 - (ii) a game that involves an element of chance that can be eliminated by superlative skill, and
 - (iii) a game that is presented as involving an element of chance, but
- (b) does not include a sport.

(3) A person plays a game of chance if he participates in a game of chance—

- (a) whether or not there are other participants in the game, and
- (b) whether or not a computer generates images or data taken to represent the actions of other participants in the game.

(4) "Prize" does not include the opportunity to play the game again.]

^{F9}(5)

^{F9}(6)

^{F9}(7)

^{F9}(8)

^{F9}(9)

^{F9}(10)

^{F9}(11)

Textual Amendments

F4 Words in Sch. 9 Pt. II Group 4 Note (1) substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), **Sch. 24 para. 64(3)(a)**

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- F5** Sch. 9 Pt. II Group 4 Note (1)(b) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 113\(2\)\(6\)](#)
- F6** Sch. 9 Pt. II Group 4 Note (1)(d) and word omitted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by virtue of [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 64\(3\)\(b\)](#)
- F7** Sch. 9 Pt. II Group 4 Note (1A) inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 64\(4\)](#)
- F8** Sch. 9 Pt. II Group 4 Notes (2)-(4) substituted for Notes (2)-(8) (1.11.2006) by [The Value Added Tax \(Betting, Gaming and Lotteries\) Order 2006 \(S.I. 2006/2685\)](#), arts. 1, [2\(c\)](#)
- F9** Sch. 9 Pt. II Group 4 Notes (5)-(11) omitted (retrospective to 27.4.2009) by virtue of [Finance Act 2009 \(c. 10\)](#), [s. 113\(3\)\(6\)](#)

Textual Amendments

- F4** Words in Sch. 9 Pt. II Group 4 Note (1) substituted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 64\(3\)\(a\)](#)
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