



# Finance Act 2009

## 2009 CHAPTER 10

### PART 8

#### MISCELLANEOUS

#### *Gambling*

#### **113 VAT exemption for gaming participation fees**

- (1) Group 4 of Schedule 9 to VATA 1994 (exemptions: betting, gaming and lotteries) is amended as follows.
- (2) In Note (1), omit paragraph (b) (granting of right to play game of chance not exempted unless within Note (5)).
- (3) Omit Notes (5) to (11).
- (4) The Value Added Tax (Betting, Gaming and Lotteries) Order 2007 ([S.I. 2007/2163](#)) is revoked.
- (5) Omit—
  - (a) in BGDA 1981, sections 19(3)(b) and 26E(2), and
  - (b) in FA 1997, section 11(9)(a).
- (6) The amendments made by this section are treated as having come into force on 27 April 2009.