
 S T A T U T O R Y I N S T R U M E N T S

1975 No. 1185

VALUE ADDED TAX

**The Value Added Tax (Betting, Gaming and Lotteries)
Order 1975**

Made - - - - - 17th July 1975
*Laid before the
House of Commons* - 21st July 1975
Coming into Operation 1st November 1975

The Treasury, in exercise of the powers conferred on them by sections 13(2) and 43(1) of the Finance Act 1972^(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Betting, Gaming and Lotteries) Order 1975 and shall come into operation on 1st November 1975.

2. The Interpretation Act 1889^(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

3. Group 4 of Schedule 5 to the Finance Act 1972 as amended ^(c) shall be deleted and there shall be substituted therefor the following:—

“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 Gaming Act 1968^(d); 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.

(3) “Lottery” includes any competition for prizes which is authorised by a licence under the Pool Competitions Act 1971^(e).

(a) 1972 c. 41.

(c) S.I. 1974/1146 (1974 II, p. 4374).

(e) 1971 c. 57.

(b) 1889 c. 63.

(d) 1968 c. 65.

(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."

M. Cocks,

J. Dormand,

Two of the Lords Commissioners
of Her Majesty's Treasury.

17th July 1975.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Item 1, Group 4 of Schedule 5 to the Finance Act 1972 exempts from value added tax the provision of any facilities for the playing of any games of chance. This Order, by virtue of Note (1)(d) to Group 4 contained in Article 3, excludes from the exemption from value added tax the provision of facilities for the playing of a gaming machine, as defined in Note (4).

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