

Order made by the Treasury, laid before Parliament under section 45(3) of the Value Added Tax Act 1983 for approval by resolution of the House of Commons within twenty eight days beginning with the day on which the Order was made, subject to extension for periods of dissolution, prorogation or adjournment for more than four days.

STATUTORY INSTRUMENTS

1987 No. 517

VALUE ADDED TAX

**The Value Added Tax (Betting, Gaming and Lotteries)
Order 1987**

Made - - - - 25th March 1987

Laid before the House of Commons 25th March 1987

Coming into force 1st May 1987

The Treasury, in exercise of the powers conferred on them by sections 17 and 48(6) of the Value Added Tax Act 1983(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 1987 and shall come into force on 1st May 1987.

2. The Notes to Items 1 and 2 of Group 4 of Schedule 6 to the Value Added Tax Act 1983 shall be amended as follows:

(1) In Note 1(b) after the words "of the Gaming Act 1968"(b) there shall be inserted the words "or regulations under Article 76 of the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985"(c).

(2) In Note 2 after the words "as in the Gaming Act 1968" there shall be inserted the words "or in the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985".

25th March 1987

Tony Durant
Michael Neubert
Two of the Lords Commissioners
of Her Majesty's Treasury

(a) 1983 c.55.
(b) 1968 c.65.
(c) S.I. 1985 1204 (N.I. 11).

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Notes (1)(b) and (2) to Group 4 of Schedule 6 to the Value Added Tax Act 1983 to exclude from the scope of the exemption for betting, gaming and lotteries, charges made for participating in bingo and other gaming conducted on bingo club premises in Northern Ireland. Such charges will now be subject to value added tax, as in the rest of the United Kingdom. This follows on changes in Northern Ireland social law which legalise such activities (the Betting, Gaming, Lotteries and Amusements (Northern Ireland) Order 1985, and the Betting, Gaming, Lotteries and Amusements (1985 Order) (Commencement No. 2) Order (Northern Ireland) 1987 (S.R. (N.I.) 1987 No. 6)).

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