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STATUTORY INSTRUMENTS

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**2006 No. 2685**

**VALUE ADDED TAX**

The Value Added Tax (Betting,  
Gaming and Lotteries) Order 2006

*Approved by the House of Commons*

|   |         |                          |
|---|---------|--------------------------|
| <i>Made</i>                                 | - - - - | <i>9th October 2006</i>  |
| <i>Laid before the House of<br/>Commons</i> | - -     | <i>10th October 2006</i> |
| <i>Coming into force</i>                    |         | <i>1st November 2006</i> |

**THE VALUE ADDED TAX (BETTING,  
GAMING AND LOTTERIES) ORDER 2006**

1. Citation and commencement
2. Variation of Group 4 of Schedule 9 of the Value Added Tax Act 1994
3. Revocation  
Signature  
Explanatory Note