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STATUTORY INSTRUMENTS

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**2007 No. 2163**

**VALUE ADDED TAX**

**The Value Added Tax (Betting,  
Gaming and Lotteries) Order 2007**

*Approved by the House of Commons*

|                                     |         |                    |
|-------------------------------------|---------|--------------------|
| Made                                | - - - - | 25th July 2007     |
| Laid before the House of<br>Commons | - -     | 25th July 2007     |
| Coming into force                   |         | 1st September 2007 |

**THE VALUE ADDED TAX (BETTING,  
GAMING AND LOTTERIES) ORDER 2007**

1. This Order may be cited as the Value Added Tax...
  2. Group 4 of Schedule 9 to the Value Added Tax...
  3. In Note (1) (matters not included within item 1), for...
  4. After Note 4 insert– (5) The playing of a game...
- Signature  
Explanatory Note