## STATUTORY INSTRUMENTS

## 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 Commons - - - 25th July 2007

Coming into force - - 1st September 2007

The Treasury make the following Order in exercise of the powers conferred by sections 31(2) and 96(9) of the Value Added Tax Act 1994(1):