

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1A. (See end of Document for details)*

## SCHEDULES

### SCHEDULE 9

#### EXEMPTIONS

#### PART II

#### THE GROUPS

##### Modifications etc. (not altering text)

- C1** Sch. 9 Pt. 2 applied by S.I. 1995/2518, reg. 84(5) (as substituted (with effect in accordance with reg. 1(3) of the amending S.I.) by [Value Added Tax \(Amendment\) \(No.2\) Regulations 2003 \(S.I. 2003/1069\)](#), regs. 1(1), 9)

#### GROUP 4— BETTING, GAMING [<sup>F1</sup>, DUTIABLE MACHINE GAMES] AND LOTTERIES

##### Textual Amendments

- F1** Words in Sch. 9 Pt. II Group 4 heading inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 64\(5\)\(a\)](#)

- <sup>F1</sup>1A The provision of any facilities for the playing of dutiable machine games (as defined in Part 1 of Schedule 24 to the Finance Act 2012) but only to the extent that—
- (a) the facilities are used to play such games, and
  - (b) the takings and payouts in respect of those games are taken into account in determining the charge to machine games duty.]

##### Textual Amendments

- F1** Sch. 9 Pt. II Group 4 item 1A inserted (with effect in accordance with Sch. 24 para. 66(4) of the amending Act) by [Finance Act 2012 \(c. 14\)](#), [Sch. 24 para. 64\(2\)](#)

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1A.