

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (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 [^{F1}, 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\(5\)\(a\)](#)

Item No.

- 1 The provision of any facilities for the placing of bets [^{F1}or for the playing of any games of chance for a prize].

Textual Amendments

- F1** Words in Sch. 9 Pt. II Group 4 item 1 substituted (1.11.2006) by [The Value Added Tax \(Betting, Gaming and Lotteries\) Order 2006 \(S.I. 2006/2685\)](#), arts. 1, 2(a)

Changes to legislation:

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