

---

STATUTORY INSTRUMENTS

---

**2006 No. 2685**

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

**Variation of Group 4 of Schedule 9 of the Value Added Tax Act 1994**

**2.** Group 4 of Schedule 9 to the Value Added Tax Act 1994<sup>(1)</sup> (exemption: betting, gaming and lotteries) is amended as follows—

- (a) in item 1 (exemptions in relation to betting and gaming), for “or the playing of any games of chance” substitute “or for the playing of any games of chance for a prize”;
- (b) in Note (1)(d) (matters not included in item 1), for “a gaming machine” substitute “anything which is a gaming machine for the purposes of section 23”;
- (c) for Notes (2) to (8) substitute—
  - “(2) ”Game of chance”—
    - (a) includes—
      - (i) a game that involves both an element of chance and an element of skill,
      - (ii) a game that involves an element of chance that can be eliminated by superlative skill, and
      - (iii) a game that is presented as involving an element of chance, but
    - (b) does not include a sport.
  - (3) A person plays a game of chance if he participates in a game of chance—
    - (a) whether or not there are other participants in the game, and
    - (b) whether or not a computer generates images or data taken to represent the actions of other participants in the game.
  - (4) ”Prize” does not include the opportunity to play the game again.”.

---

<sup>(1)</sup> Note (3) to Group 4 was substituted (by Notes (3) to (8)) by [S.I. 2005/3328](#).