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**Changes to legislation:** There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross Heading: Meaning of related expressions. (See end of Document for details)

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## SCHEDULES

### [<sup>F1</sup>SCHEDULE 10B

#### VAT TREATMENT OF VOUCHERS ISSUED ON OR AFTER 1 JANUARY 2019

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##### Textual Amendments

**F1** Sch. 10B inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 17 para. 5](#)

##### *Meaning of related expressions*

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- (1) This paragraph gives the meaning of other expressions used in this Schedule.
  - (2) “Relevant goods or services”, in relation to a voucher, are any goods or services for the provision of which the voucher may be accepted as consideration.
  - (3) References in this Schedule to the transfer of a voucher do not include the voucher being offered and accepted as consideration for the provision of relevant goods or services.
  - (4) References in this Schedule to a voucher being offered or accepted as consideration for the provision of relevant goods or services include references to the voucher being offered or accepted as part consideration for the provision of relevant goods or services.]

**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Cross  
Heading: Meaning of related expressions.