
Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 7. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 10B

VAT TREATMENT OF VOUCHERS ISSUED ON OR AFTER 1 JANUARY 2019

Textual Amendments

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

Multi-purpose vouchers: special rules

- 7 (1) Any consideration for the issue or subsequent transfer of a multi-purpose voucher is to be disregarded for the purposes of this Act.
- (2) The paragraph 3 supply made on the issue or subsequent transfer of a multi-purpose voucher is to be treated as not being a supply within section 26(2).]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 7.