

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](#)

Intermediaries

- 9 (1) This paragraph applies where—
- (a) a voucher is issued or transferred by an agent who acts in their own name, and
 - (b) the paragraph 3 supply is a supply of services to which section 47(3) would apply (apart from this paragraph).
- (2) Section 47(3) does not apply.
- (3) The paragraph 3 supply is treated as both a supply to the agent and a supply by the agent.]

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 9.