

---

*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

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

#### FACE-VALUE VOUCHERS [<sup>F1</sup>ISSUED BEFORE 1 JANUARY 2019]

---

##### Textual Amendments

- F1** Words in Sch. 10A heading inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 17 para. 4](#)
- F1** Sch. 10A inserted (with application in accordance with Sch. 1 para. 4 of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 1 para. 2](#)

#### *Vouchers supplied free with other goods or services*

- 7       Where—
- (a) a face-value voucher (other than a postage stamp) and other goods or services are supplied to the same person in a composite transaction, and
  - (b) the total consideration for the supplies is no different, or not significantly different, from what it would be if the voucher were not supplied,
- the supply of the voucher shall be treated as being made for no consideration.]

**Changes to legislation:**

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