



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

[^{F1}51B Face-value vouchers [^{F2}issued before 1 January 2019]

[Schedule 10A shall have effect with respect to face-value vouchers.
^{F3}(1)]

[Schedule 10A does not have effect with respect to a face value voucher (within the
^{F4}(2) meaning of that Schedule) issued on or after 1 January 2019.]]

Textual Amendments

- F1** S. 51B inserted (with application in accordance with Sch. 1 para. 4 of the amending Act) by [Finance Act 2003 \(c. 14\)](#), [Sch. 1 para. 1](#)
- F2** Words in s. 51B heading inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 17 para. 2\(a\)](#)
- F3** S. 51B(1): s. 51B renumbered as s. 51B(1) (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 17 para. 2\(b\)](#)
- F4** S. 51B(2) inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 17 para. 2\(c\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Section 51B.