



Value Added Tax Act 1994

1994 CHAPTER 23

PART III

APPLICATION OF ACT IN PARTICULAR CASES

[^{F1}51D Postage stamps issued on or after 1 January 2019

- (1) The issue of a postage stamp, and any subsequent transfer of it, is a supply of services for the purposes of this Act.
- (2) The consideration for the issue or subsequent transfer of a postage stamp is to be disregarded for the purposes of this Act, except to the extent (if any) that it exceeds the face value of the stamp.
- (3) The “face value” of the stamp is the amount stated on or recorded in the stamp or the terms and conditions governing its use.
- (4) This section has effect with respect to postage stamps issued on or after 1 January 2019.]

Textual Amendments

F1 Ss. 51C, 51D inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 17 para. 3](#)

Changes to legislation:

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