

Council Directive 2006/112/EC of 28 November  
2006 on the common system of value added tax

TITLE IV

**TAXABLE TRANSACTIONS**

*[<sup>F1</sup>CHAPTER 5*

*Provisions common to Chapters 1 and 3*

*[<sup>F1</sup>Article 30a*

For the purposes of this Directive, the following definitions shall apply:

- (1) ‘voucher’ means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services and where the goods or services to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;
- (2) ‘single-purpose voucher’ means a voucher where the place of supply of the goods or services to which the voucher relates, and the VAT due on those goods or services, are known at the time of issue of the voucher;
- (3) ‘multi-purpose voucher’ means a voucher, other than a single-purpose voucher.]

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**Textual Amendments**

- F1** Inserted by [Council Directive \(EU\) 2016/1065 of 27 June 2016 amending Directive 2006/112/EC as regards the treatment of vouchers.](#)