

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

TITLE XV

FINAL PROVISIONS

f¹ CHAPTER 2a

Transitional measures for the application of new legislation

Article 410a

Articles 30a, 30b and 73a shall apply only to vouchers issued after 31 December 2018.

Article 410b

By 31 December 2022 at the latest, the Commission shall, on the basis of information obtained from the Member States, present to the European Parliament and to the Council an assessment report on the application of the provisions of this Directive as regards the VAT treatment of vouchers, with particular regard to the definition of vouchers, the VAT rules relating to taxation of vouchers in the distribution chain and to non-redeemed vouchers, accompanied where necessary by an appropriate proposal to amend the relevant rules.]

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.](#)