

Council Directive (EU) 2016/1065 of 27 June 2016 amending  
Directive 2006/112/EC as regards the treatment of vouchers

*Article 1*

Directive 2006/112/EC is amended as follows:

- (1) in Title IV, the following Chapter is inserted:

*CHAPTER 5*

***Provisions common to Chapters 1 and 3***

*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.

*Article 30b*

- 1 Each transfer of a single-purpose voucher made by a taxable person acting in his own name shall be regarded as a supply of the goods or services to which the voucher relates. The actual handing over of the goods or the actual provision of the services in return for a single-purpose voucher accepted as consideration or part consideration by the supplier shall not be regarded as an independent transaction.

Where a transfer of a single-purpose voucher is made by a taxable person acting in the name of another taxable person, that transfer shall be regarded as a supply of the goods or services to which the voucher relates made by the other taxable person in whose name the taxable person is acting.

Where the supplier of goods or services is not the taxable person who, acting in his own name, issued the single-purpose voucher, that supplier shall however be deemed to have made the supply of the goods or services related to that voucher to that taxable person.

- 2 The actual handing over of the goods or the actual provision of the services in return for a multi-purpose voucher accepted as consideration or part consideration by the supplier shall be subject to VAT pursuant to Article 2, whereas each preceding transfer of that multi-purpose voucher shall not be subject to VAT.

Where a transfer of a multi-purpose voucher is made by a taxable person other than the taxable person carrying out the transaction subject to VAT pursuant to the first

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

subparagraph, any supply of services that can be identified, such as distribution or promotion services, shall be subject to VAT.;

- (2) the following Article is inserted:

*Article 73a*

Without prejudice to Article 73, the taxable amount of the supply of goods or services provided in respect of a multi-purpose voucher shall be equal to the consideration paid for the voucher or, in the absence of information on that consideration, the monetary value indicated on the multi-purpose voucher itself or in the related documentation, less the amount of VAT relating to the goods or services supplied.;

- (3) in Title XV, the following Chapter is inserted:

*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..