

Status: Point in time view as at 12/02/2019.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 10. (See end of Document for details)

SCHEDULES

[^{F1}SCHEDULE 10B

VAT TREATMENT OF VOUCHERS ISSUED ON OR AFTER 1 JANUARY 2019

Textual Amendments

F1 Sch. 10B inserted (12.2.2019) by [Finance Act 2019 \(c. 1\)](#), [Sch. 17 para. 5](#)

Intermediaries

- 10 Nothing in this Schedule affects the application of this Act to any services provided, by a person who issues or transfers a voucher, in addition to the issue or transfer of the voucher.]

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