



STATUTORY INSTRUMENTS.

**S.I. No. 582 of 2018**



EUROPEAN UNION (VALUE-ADDED TAX) (VOUCHERS)  
REGULATIONS 2018

S.I. No. 582 of 2018

EUROPEAN UNION (VALUE-ADDED TAX) (VOUCHERS)  
REGULATIONS 2018

I, PASCHAL DONOHOE, Minister for Finance, in exercise of the powers conferred on me by section 3 of the European Communities Act 1972 (No. 27 of 1972), and for the purpose of giving effect to Council Directive (EU) 2016/1065 of 27 June 2016<sup>1</sup> which amends Council Directive 2006/112/EC of 19 December 2006<sup>2</sup>, hereby make the following regulations:

1. These Regulations may be cited as the European Union (Value-Added Tax) (Vouchers) Regulations 2018.
2. These Regulations shall come into operation on 1 January 2019.
3. The Value-Added Tax Consolidation Act 2010 (No. 31 of 2010) is amended by inserting the following section after section 43—

*“Vouchers — Multi-purpose and single — purpose, etc.—*

43A. (1) In this section—

‘multi-purpose voucher’ means a voucher other than a single-purpose voucher;

‘single-purpose voucher’ means a voucher where the place of supply of the goods or the services to which the voucher relates, and the tax due on those goods or services, are known at the time of issue of the voucher;

‘voucher’ means an instrument, whether in an electronic or physical format, 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 instruments.

- (2) (a) The actual handing over of goods or the actual provision of services in return for a multi-purpose voucher, accepted as consideration or part consideration by a supplier shall be a supply, but each preceding transfer of that multi-purpose voucher shall be disregarded for the purposes of this Act.

<sup>1</sup>OJ No. L 177, 1.7.2016, p.9

<sup>2</sup>OJ No. L 347, 11.12.2006, p. 1

*Notice of the making of this Statutory Instrument was published in  
“Iris Oifigiúil” of 4th January, 2019.*

- (b) Where a multi-purpose voucher is issued or transferred by a taxable person, other than the taxable person carrying out the supply as set out in paragraph (a), the supply of additional services, insofar as they can be identified, shall be subject to tax.

(3) The taxable amount of the supply of goods or services provided in respect of a multi-purpose voucher shall be deemed to be equal to the consideration paid for the voucher or, in the absence of information on that consideration, the monetary value indicated on or within the multi-purpose voucher or in the related documentation, less the amount of tax relating to the goods or services supplied.

- (4) (a) Each transfer of a single-purpose voucher made by a taxable person acting in his or her own name shall be regarded as a supply of goods or services to which the voucher relates and shall be subject to tax.

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

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

- (d) 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 and shall not be subject to tax.

(5) Where a supplier sells a single-purpose voucher to a buyer at a discount and promises to subsequently accept that voucher at its face value in full or part payment of the price of the goods or services purchased by a customer who was not the buyer of the voucher, and who does not normally know the actual price at which the voucher was sold by the supplier, the consideration represented by the voucher shall, subject to regulations (if any), be the sum actually received by the supplier on the sale of the voucher.

(6) This section shall apply to a single-purpose voucher or a multi-purpose voucher issued on or after 1 January 2019.”.



GIVEN under my Official Seal  
18 December 2018.

PASCHAL DONOHOE,  
Minister for Finance.

## EXPLANATORY NOTE

*(This note is not part of the Instrument and does not purport to be a legal interpretation.)*

These Regulations transpose into Irish VAT law Council Directive (EU) 2016/1065. This Directive amends the EU VAT Directive (2006/112/EC), as regards the introduction of new rules on certain vouchers issued on or after 1 January 2019. Transposition is effected by way of amendment of the Value-Added Tax Consolidation Act 2010. These amendments will come into force from 1 January 2019.

An explanation of the Regulations is set out below.

**Regulation 1** gives the title of the Regulations.

**Regulation 2** sets out the date of coming into effect of the Regulations.

**Regulation 3** inserts a new section 43A of the VAT Consolidation Act 2010. The following describes the function of each paragraph within section 43A.

**Paragraph (1)** is a definitions section setting out the meaning of a voucher, a single-purpose voucher and a multi-purpose voucher.

**Paragraph (2) (a)** provides that in the case of a multi-purpose voucher which has been accepted as consideration or part consideration by a supplier for goods or services, it is the actual handing over of goods or services which constitutes a supply while the preceding transfers are disregarded.

**Paragraph (2) (b)** provides that where additional services are supplied by a taxable person who issues or transfers a multi-purpose voucher, other than the person making the underlying supply, these additional services are taxable.

**Paragraph 3** provides for the taxable amount in the case of a multi-purpose voucher.

**Paragraph 4(a)** provides that each transfer of a single-purpose voucher by a taxable person acting in his or her own name is a supply.

**Paragraph 4(b)** provides that where a single-purpose voucher is transferred by a taxable person acting in the name of another person, that transfer is regarded as a supply of goods or services made by that other person.

**Paragraph 4(c)** provides in the case of a single-purpose voucher where the supplier of the underlying goods or services is not the taxable person who issued the voucher in his or her own name, that the supplier is deemed to supply the issuer with those goods or services.

**Paragraph 4(d)** provides in the case of a single-purpose voucher that the actual handing over of goods or provision of services where the voucher is

accepted as consideration or part consideration by the supplier is not subject to tax.

*Paragraph (5)* provides for the taxable amount in the case of a single-purpose voucher.

*Paragraph (6)* provides that section 43A will apply to single-purpose vouchers and multi-purpose vouchers issued on or after 1 January 2019.

BAILE ÁTHA CLIATH  
ARNA FHOILSIÚ AG OIFIG AN tSOLÁTHAIR  
Le ceannach díreach ó  
FOILSEACHÁIN RIALTAIS,  
52 FAICHE STIABHNA, BAILE ÁTHA CLIATH 2  
(Teil: 01 - 6476834 nó 1890 213434; Fax: 01 - 6476843)  
nó trí aon díoltóir leabhar.

---

DUBLIN  
PUBLISHED BY THE STATIONERY OFFICE  
To be purchased from  
GOVERNMENT PUBLICATIONS,  
52 ST. STEPHEN'S GREEN, DUBLIN 2.  
(Tel: 01 - 6476834 or 1890 213434; Fax: 01 - 6476843)  
or through any bookseller.

---

€2.54

