

VAT treatment of vouchers (1) (2/37/17)

Traders are increasingly using vouchers in the form of prepaid cards, gift cards or otherwise. Since these cards are often distributed by middlemen, the VAT charge and the tax point should be determined in the context of middlemen defined by the VAT Act. This article explores the latest developments in the VAT treatment of vouchers and discusses some of the issues affecting traders that are using or planning to use vouchers.

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