



Finance Act 2019

2019 CHAPTER 1

PART 2

OTHER TAXES

Value added tax

51 Duty of customers to account for tax on supplies

In section 55A of VATA 1994 (customers to account for tax on certain supplies of goods or services), after subsection (9) insert—

“(9A) An order made under subsection (9) may modify the application of subsection (3) in relation to any description of goods or services specified in the order.”

52 Treatment of vouchers

Schedule 17 makes provision about the VAT treatment of vouchers.

53 Groups: eligibility

- (1) Schedule 18 contains provision about the eligibility of individuals and partnerships to be treated as members of a group for the purposes of value added tax.
- (2) That Schedule comes into force on such day as the Treasury may by regulations made by statutory instrument appoint.