



## **Implementation of new rules on voucher taxation**

**Country** - Sweden

**Submission Date** - 11/12/2018

On 26 November 2018 statement No. 202 488720-18/11 has been published regarding the VAT treatment of vouchers. As of 1 January 2019, the new rules, will:

- define and distinguish the terms voucher, single-purpose voucher and multi-purpose voucher;
- determine the calculation of the taxable amount and when a VAT obligation arises.

We remain at your disposal if you wish further information or analysis.