
STATUTORY INSTRUMENTS

2020 No. 459

The Value Added Tax (Extension of Zero-Rating to Electronically Supplied Books etc.) (Coronavirus) Order 2020

Amendment of Group 3 of Schedule 8 to the Value Added Tax Act 1994

6. In Note (3)—

- (a) for “Note (2)” substitute “Notes (2) and (2A);
- (b) for “a supply of goods is connected with a supply of services” substitute “two supplies are connected with each other”; and
- (c) in paragraph (a) omit “of services”.