

2020 No. 459

VALUE ADDED TAX

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

<i>Made</i> - - - -	<i>29th April 2020</i>
<i>Laid before the House of Commons</i>	<i>30th April 2020</i>
<i>Coming into force</i> - -	<i>1st May 2020</i>

The Treasury make the following Order in exercise of the powers conferred by sections 30(4) and 96(9) of the Value Added Tax Act 1994(a).

Citation and commencement

1. This Order may be cited as the Value Added Tax (Extension of Zero-Rating to Electronically Supplied Books etc.) (Coronavirus) Order 2020 and comes into force on 1st May 2020.

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

2. Group 3(b) of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: books etc.) is amended as follows.

3. After Item 6 insert—

“7. The publications listed in Items 1 to 3 when supplied electronically, but excluding publications which—

- (a) are wholly or predominantly devoted to advertising, or
- (b) consist wholly or predominantly of audio or video content.”.

4. For Note (1) substitute—

“(1) Items 1 to 7 do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes.

(1A) Items 1 to 6 include the supply of the services described in paragraph 1(1) of Schedule 4 in respect of goods comprised in the items.”.

5. After Note (2) insert—

“(2A) Item 7 does not include services in circumstances where—

- (a) the supply of the services is connected with a supply of goods or services; and
- (b) those connected supplies are made by different suppliers.”.

(a) 1994 c. 23.

(b) The Notes to Group 3 were amended by section 75(1) to (3) of the Finance Act 2011 (c. 11).

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”.

*Iain Stewart
Maggie Throup*

29th April 2020

Two of the Lords Commissioners of Her Majesty’s Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Group 3 of Schedule 8 to the Value Added Tax Act 1994 (zero-rating: books etc.) to extend the zero rate to electronically supplied versions of some of the publications listed in that Group provided that they satisfy the conditions for zero-rating as specified.

It also amends the Notes to Group 3 to reflect the inclusion of electronically supplied publications which are supplies of services.

A Tax Information and Impact Note covering this instrument will be published on the website at <https://www.gov.uk/government/collections/tax-information-and-impact-notes-tiins>.

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