
STATUTORY INSTRUMENTS

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⁽¹⁾.

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(2) 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—

(1) 1994 c. 23.

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

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“(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.”.

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”.

29th April 2020

Iain Stewart
Maggie Throup
Two of the Lords Commissioners of Her
Majesty’s Treasury

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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>.