

In some circumstances it's possible to zero-rate certain printed items. Below is selection of common items from the Government's list. Please always refer to the Government's website ([www.hmrc.gov.uk](http://www.hmrc.gov.uk)) for a full list, the latest information and clarification as details may change, particularly 'HMRC Reference: Notice 701/10 (August 2003)' and 'Zero-rating+of+books+etc.pdf'. Please also see the items listed in Group 3 of Schedule 8 of the Value Added Tax Act 1994, which explains the nature of, and the circumstances when you can zero-rate books.

Books, etc which may be zero-rated as follows: Group 3 – Books, etc.

Item No.

1. Books, booklets, brochures, pamphlets and leaflets.
2. Newspapers, journals and periodicals.
3. Children's picture books and painting books.
4. Music (printed, duplicated or manuscript).
5. Maps, charts and topographical plans.
6. Covers, cases and other articles supplied with items 1 to 5 and not separately accounted for.

<b>Item</b>	<b>Liability</b>	<b>Item</b>	<b>Liability</b>
Atlases	Zero-rated	Letter headings	Standard-rated
Badges	Standard-rated	Magazines	Zero-rated
Bags, paper	Standard-rated	Mail order catalogues	Zero-rated
Bibliographies	Zero-rated	Manuals	Zero-rated
Booklets	Zero-rated	Menu cards	Standard-rated
Books	Zero-rated	Newspapers	Zero-rated
Brochures	Zero-rated	Note books, pads & paper	Standard-rated
Bulletins	Zero-rated	Postcards (whether	
Business cards	Standard-rated	completed or not)	Standard-rated
Calendars	Standard-rated	Posters	Standard-rated
Catalogues	Zero-rated	Price lists (fully printed)	Zero-rated
Certificates	Standard-rated	Programmes	Zero-rated
Company accounts & reports	Zero-rated	Questionnaires	Standard-rated
Compliment slips	Standard-rated	Reply-paid coupons &	
Directories (completed)	Zero-rated	envelopes	Standard-rated
Envelopes	Standard-rated	Staff journals	Zero-rated
Folders	Standard-rated	Stationery	Standard-rated
Forms	Standard-rated	Stickers	Standard-rated
Instruction manuals	Zero-rated	Text books	Zero-rated
Invitation cards	Standard-rated	Trade catalogues	Zero-rated
Leaflets	Zero-rated	Trade directories	Zero-rated

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