Contents (click to update)

2 Meanings of the items that have a zero rate of VAT.

Books and booklets are normally bound in a cover stiffer than their pages. They may be in the form of printed, photocopied, typed or hand-written items.

Brochures usually consist of several sheets of reading matter fastened or folded together, which are not necessarily bound in covers. They usually contain advertising material in the form of text or illustrations.

Pamphlets are usually comprised of material of a political, social, or intellectual nature.

Leaflets are normally either of an ephemeral nature or designed to accompany some other product or service, for example an instruction leaflet.

If t

own right, rather than as ancillary to another supply, it would not be a leaflet. For example, items designed to be used as a calendar.

Items printed on laminated paper are not leaflets.

Items which might otherwise be considered to be leaflets, brochures and pamphlets may not be zero-rated if they are primarily intended for completion or detachment. This distinguishes brochures, pamphlets, and leaflets from standard-rated forms.

Items are not primarily intended for completion or detachment if 25% or less of their total area consists of:

areas which are blank and available for completion and/or

parts that one can detach and return.

Issued at least once a week in a continuous series under the same title.

Each issue usually has a date or a serial number.

Contain information about current events of local, national, or international interest.

Publications which do not contain a substantial amount of news are not

8 A to Z List of common items of printed matter and their VAT liability

Acceptance cards Standard-rated

Account Books Standard-rated

Accounts (fully printed) Zero-rated

Address books Standard-rated

Advertising leaflets Zero-rated

Agendas (fully printed) Zero-rated

Albums Standard-rated

Almanacs Zero-rated

Amendment slips Standard-rated

Amendments (loose-leaf) Zero-rated

Announcement cards Standard-rated

Annuals Zero-rated

Antique books Zero-rated

Antique maps Zero-rated

Appointment cards Standard-rated

Articles of association (complete in booklet form) Zero-rated

Bills of quantity (completed) Zero-rated

Binders Standard-rated

Bingo cards Standard-rated.

Biorhythm charts Standard-rated

Blotters Standard-rated

Book covers Standard-rated

Bookmarks Standard-rated

Book tokens Standard-rated

Booklets Zero-rated

Standard-rated

Books Zero-rated

Brochures Zero-rated

Bulletins Zero-rated

Business cards Standard-rated

Calendars Standard-rated

Catalogues Zero-rated

Certificates Standard-rated

Charts (geographical or topographical) Zero-rated

Cheques and cheque books Standard-rated

Cigarette cards Standard-rated

Circulars Zero-rated

Cloakroom tickets Standard-rated

Colour cards Standard-rated

Zero-rated

Comics Zero-rated

Company accounts and reports Zero-rated

Compliment slips Standard-rated

Copy books Standard-rated

Correspondence cards Standard-rated

Coupon books Standard-rated

Coupons Standard-rated

Music Zero-rated

Music rolls Standard-rated

Music scores Zero-rated

Newspapers Zero-rated

Notebooks, pads, and paper Standard-rated

Order books and forms Standard-rated

Orders of Service Zero-rated

Zero-rated

Pamphlets Zero-rated

Paper, unprinted Standard-rated

Parts of books Standard-rated

Pattern cards Standard-rated

Periodicals Zero-rated

Photograph albums Standard-rated

Photographs Standard-rated

Picture books Zero-rated

Plans Standard-rated

Playing cards Standard-rated

Poll cards Standard-rated

Pools coupons Standard-rated

Postcards (whether completed or not) Standard-rated

Poster magazines Zero-rated

Posters Standard-rated

Prayer books Zero-rated

Price cards and tags Standard-rated

Price lists (fully printed leaflets or brochures) Zero-rated

Printed pictures Standard-rated

Programmes Zero-rated

Questionnaires Standard-rated

Rag books (ch Zero-rated

Receipt books and forms Standard-rated

Recipe books Zero-rated

Record books Standard-rated

Record labels Standard-rated

Record sleeves Standard-rated

Registers Standard-rated

Rent books Standard-rated.

Reply-paid coupons and envelopes Standard-rated

Reproductions of paintings Standard-rated

Road maps Zero-rated

Score cards Standard-rated

Scrap books (blank) Standard-rated

Scrap books (completed) Zero-71 0 59.32 842.04 reW*nBT/F2 12 Tf1 0 0 1 19.81 530.11 Tm0 g

Timecards and sheets	Standard-rated
Timetables (in book or leaflet form)	Zero-rated
Tokens	Standard-rated
Topographical plans	Zero-rated
Toys	Standard-rated
Tracts	Zero-rated
Trade catalogues	Zero-rated
Trade directories	Zero-rated
Transcripts	Standard-rated
Transfers	Standard-rated
Transparencies	Standard-rated
Travel brochures	Zero-rated
Visiting cards	Standard-rated
Vouchers	Standard-rated
Wall charts	Standard-rated
Wastepaper	Standard-rated
Wills	Standard-rated
Winding cards	Standard-rated
Wrapping paper	Standard-rated
Wreath cards	Standard-rated