
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

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.”.