

## VAT Liability of Printed Items (Jan 2018 version)

Item	Liability
Accounts (fully printed)	Zero-rated
Advertising leaflets	Zero-rated
Agendas (fully printed)	Zero-rated
Articles of association (complete in booklet form)	Zero-rated
Atlases	Zero-rated
Badges	Standard-rated
Bags, paper	Standard-rated
Ballot papers	Standard-rated
Billheads	Standard-rated
Binders	Standard-rated
Book covers	Standard-rated
Booklets	Zero-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
Company accounts and reports	Zero-rated
Compliment slips	Standard-rated
Correspondence cards	Standard-rated
Diaries (completed)	Zero-rated
Diaries (unused)	Standard-rated
Dictionaries	Zero-rated
Directories (completed)	Zero-rated
Encyclopaedias	Zero-rated
Engineers' plans	Standard-rated
Envelopes	Standard-rated
Exercise books	Standard-rated
Folders	Standard-rated
Football programmes	Zero-rated
Form letters	Standard-rated
Forms	Standard-rated
Games	Standard-rated
Geological maps	Zero-rated
Globes	Standard-rated
Graph paper	Standard-rated
Greetings cards	Standard-rated

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Index cards	Standard-rated
Invitation cards	Standard-rated
Invoices	Standard-rated
Journals	Zero-rated
Labels	Standard-rated
Leaflets	Zero-rated
Letter headings	Standard-rated
Loose leaf books	Zero-rated
Magazines	Zero-rated
Manuals	Zero-rated
Manuscript paper	Standard-rated
Manuscripts	Standard-rated
Maps	Zero-rated
Memo pads	Standard-rated
Memoranda of association (completed in booklet form)	Zero-rated
Menu cards	Standard-rated
Music	Zero-rated
Music rolls	Standard-rated
Music scores	Zero-rated
Newspapers	Zero-rated
Note books, pads and paper	Standard-rated
Order books and forms	Standard-rated
Pamphlets	Zero-rated
Paper, unprinted	Standard-rated
Periodicals	Zero-rated
Photograph albums	Standard-rated
Photographs	Standard-rated
Picture books	Zero-rated
Plans	Standard-rated
Playing cards	Standard-rated
Postcards (whether completed or not)	Standard-rated
Poster magazines	Zero-rated
Posters	Standard-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
Receipt books and forms	Standard-rated
Registers	Standard-rated

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<b>Item</b>	<b>Liability</b>
Road maps	Zero-rated
Scrap books (blank)	Standard-rated
Scrap books (completed)	Zero-rated
Sports programmes	Zero-rated
Staff journals	Zero-rated
Stationery	Standard-rated
Stationery books	Standard-rated
Temperature charts	Standard-rated
Text books	Zero-rated
Theses	Zero-rated
Tickets	Standard-rated
Transcripts	Standard-rated
Transfers	Standard-rated
Transparencies	Standard-rated
Travel brochures	Zero-rated
Wall charts	Standard-rated