

introduction to VAT rating of regular printed items

Item	Liability
Advertising leaflets	Zero-rated
Almanacs	Zero-rated
Badges	Standard-rated
Bags, paper	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
Company accounts and reports	Zero-rated
Diaries (completed)	Zero-rated
Diaries (unused)	Standard-rated
Envelopes	Standard-rated
Folders	Standard-rated
Football programmes	Zero-rated
Forms	Standard-rated
Games	Standard-rated
Holiday and tourist guides	Zero-rated
Inlay cards for cassette, CD or video	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
Mail order catalogues	Zero-rated
Manuals	Zero-rated
Maps	Zero-rated
Menu cards	Standard-rated
Music	Zero-rated
Newspapers	Zero-rated
Note books, pads and paper	Standard-rated
Order books and forms	Standard-rated
Postcards (whether completed or not)	Standard-rated
Price cards and tags	Standard-rated
Price lists (fully printed)	Zero-rated
Printed pictures	Standard-rated
Programmes	Zero-rated
Questionnaires	Standard-rated
Receipt books and forms	Standard-rated
Recipe books	Zero-rated
Reply-paid coupons and envelopes	Standard-rated
Sports programmes	Zero-rated

Stationery
Stickers
Text books
Timetables (in book or leaflet form)

Standard-rated
Standard-rated
Zero-rated
Zero-rated