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STATUTORY INSTRUMENTS

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**2020 No. 459**

The Value Added Tax (Extension of Zero-Rating to Electronically Supplied Books etc.) (Coronavirus) Order 2020

**Citation and commencement**

1. This Order may be cited as the Value Added Tax (Extension of Zero-Rating to Electronically Supplied Books etc.) (Coronavirus) Order 2020 and comes into force on 1st May 2020.