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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**

**Amendment of Group 3 of Schedule 8 to the Value Added Tax Act 1994**

**4.** For Note (1) substitute—

“(1) Items 1 to 7 do not include plans or drawings for industrial, architectural, engineering, commercial or similar purposes.

(1A) Items 1 to 6 include the supply of the services described in paragraph 1(1) of Schedule 4 in respect of goods comprised in the items.”.