
STATUTORY INSTRUMENTS

2020 No. 459

VALUE ADDED TAX

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

<i>Made</i> - - - -	<i>29th April 2020</i>
<i>Laid before the House of Commons</i> - -	<i>30th April 2020</i>
<i>Coming into force</i>	<i>1st May 2020</i>

THE VALUE ADDED TAX (EXTENSION OF ZERO-RATING TO ELECTRONICALLY SUPPLIED BOOKS ETC.) (CORONAVIRUS) ORDER 2020

1. Citation and commencement
2. Amendment of Group 3 of Schedule 8 to the Value Added Tax Act 1994
3. After Item 6 insert— The publications listed in Items 1 to 3 when supplied...
4. For Note (1) substitute— (1) Items 1 to 7 do...
5. After Note (2) insert— (2A) Item 7 does not include...
6. In Note (3)— (a) for “Note (2)” substitute “Notes (2)...
Signature
Explanatory Note