

# Zero-rating of e-publications

**Published by HMRC on 30 April 2020.** The zero-rating for e-publications that was due to take effect from 1 December 2020, was brought forward to 1 May 2020. The zero rate applies to supplies of

- e-books
- e-booklets
- e-brochures
- e-pamphlets,
- e-leaflets,
- e-newspapers,
- e-journals,
- e-periodicals (including magazines),
- electronic versions of children's picture and painting books

However it excludes: –

- e-publications that are wholly or predominantly devoted to advertising or to audio or video content
- e-music (printed, duplicated or manuscript)
- e-maps, e-charts and e-topographic plans

<https://www.gov.uk/government/publications/vat-zero-rating-e-publications/vat-zero-rating-e-publications>