

Zero-rated materials are normally all reading materials. This means that booklets, brochures, magazines, catalogues, leaflets and newsletters are usually all zero-rated.

Items which are subject to VAT include all forms of stationery (letterheads, business cards, compliment slips, invoices etc.), forms, posters and items printed on a card.

In the case of a leaflet, if it has 25% or more manuscript addition (e.g. a form to fill in and return) it needs to be subject to VAT.

Quick Reference Guide

The following items are usually VAT rated:

- Acceptance Card
- Amendment Slips
- Announcement Cards
- Appointment Cards
- Business Cards
- Calendars
- Certificates
- Cloakroom Tickets
- Compliment Slips
- Correspondence Cards
- Coupons
- Delivery Notes
- Draw Tickets
- Envelopes
- Folders
- Forms
- Greetings Cards
- Invitation Cards
- Invoices
- Labels
- Letterheads
- Memo Pads
- Order Books
- Post Cards
- Posters
- Questionnaires
- Receipt Books
- Record Books
- Reply Paid Coupons
- Stationery
- Stickers
- Tags
- Tickets

The following items usually are VAT exempt:

- Books
- Booklets
- Brochures
- Bulletins
- Catalogues
- Directories
- Election Addresses
- Fixture Lists
- Instruction Manuals
- Journals
- Leaflets
- Magazines
- Manuals
- Maps
- Menus
- Music
- Newspapers
- Pamphlets
- Picture Books
- Price Lists (fully printed)
- Recipe Books

Please note: This list is a guide only and some exceptions will apply. Please get in touch for more details if you are unsure.

What if I'm not sure?

It's not always clear whether these rules apply to a print job, but there is an easy way to check by going to the HMRC website www.hmrc.gov.uk.

However, if you just want a quick reference, then there is another site with the very original name of www.isitvatable.com – with an online search field.

What if I represent a charity?

Charities may benefit from zero rating on all printed materials intended for distribution or advertising to the public, including for recruitment purposes. The only rule is that the printed material must be relevant to and contain information about the charity's main objective, e.g. animal rights.