

VAT guidance – Printed Matter

We have contacted our VAT advisers on whether VAT should be charged on private work carried out by the print room. As per VAT notice 701/10 (para 4.5), photocopying producing items that could be described as pamphlets and leaflets (per the guidance in paragraphs 3.2 and 3.3) can be zero-rated for VAT.

Magazines copied for churches and ramblers groups consist of several sheets of reading matter fastened or folded together and comprise matters of a political, social or intellectual nature and so are considered by EDC to be pamphlets and can thus be zero-rated for VAT.

Equally, as long as the leaflets are of a single sheet of paper, no bigger than A4, are designed to be hand-read rather than put on a noticeboard, also designed to be distributed but not retained (no calendars or reference material) and at least 50 copies are produced, then these can also be zero-rated.

It would be useful to keep an electronic copy of work in the categories above so the nature of it can be clearly seen.

Items such as calendars, ballots, tickets, invitations and judging and calling cards should be standard-rated for VAT (20% currently).

VAT notice 701/10:

<https://www.gov.uk/government/publications/vat-notice-70110-zero-rating-of-books-and-other-forms-of-printed-matter>

If you have any queries on this or you are unsure of the VAT treatment of any work, please contact the VAT team:

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