

Standard-Rated
Common items of printed matter that are subject to VAT

These are examples of standard-rated items.

You should not assume that an article is zero rated just because it is not in this list.

Acceptance Cards	Log books (blank)
Account Books	Lottery tickets
Address Books	Manuscript paper
Albums	Manuscripts
Amendment Slips	Medical records
Annoncement Cards	Memo pads
Appointment Cards	Menu cards (with space for completion)
Autograph Albums	Microfibre
Badges	Microfilm
Ballot papers	Microform copies
Bankers' drafts	Music rolls
Bingo Cards	Note books
Bills of quantity (blank)	Order books
Biorhythm cards	Parts of books
Book Tokens	Pattern cards
Bookmakers Tickets	Photographs
Business cards	Photograph Albums
Calendares	Plans
Certificates	Playing cards
Cheque Books	Postcards
Cloakroom	Posters
Colour cards	Printed Pictures
Compliment Slips	Questionnaires
Copy books	Receipt books
Correspondence cards	Record books
Coupons	Record labels
Coupon books	Record Sleeves
Credit cards	Registers
Delivery notes	Rent books
Diaries (unused)	Reply-paid coupons
Dividend warrants	Score cards
Draft Forms	Scrap books (blank)
Dressmaking Patterns	Scrolls (Handwritten)
Duplicator masters	Seals
Engineers' plans	Shade cards
Envelopes	Stamp albums
Exercise books	Stationery
Fashion Drawings	Stationery Books
Flash cards	Stickers
Folders	Swatch cards
Form letters	Swatch books
Forms	Sweepstake Tickets
Football pool coupons	Tags
Framed maps	Tickets
Games	Transcripts
Globes	Transfers
Greetings cards	Transparencies
Index cards	Visiting cards
Insurance cover notes	Vouchers
Invitation Cards	Wall charts
Invoices	Watepaper
Labels	Wills
Letterheadings	Winding cards
Letters (handwritten)	Wreath cards