
STATUTORY INSTRUMENTS

2000 No. 1517

The Value Added Tax (Protective Helmets) Order 2000

4. After Note (4) there shall be inserted—

“(4A) Item 3 does not apply to a helmet unless it is of a type that on 30th June 2000 is prescribed by regulations made on or before 6th June 2000 under section 17 of the Road Traffic Act 1988 (types of helmet recommended as affording protection to persons on or in motor cycles from injury in the event of accident).”.