
STATUTORY INSTRUMENTS

2009 No. 1359

**The Value Added Tax (Reduced Rate)
(Children's Car Seats) Order 2009**

Amendment of Schedule 7A to the Value Added Tax Act 1994

4. For paragraph (b) of Note 2 (meaning of "safety seat") substitute—
- “(b) designed so that, when in use in a road vehicle, it can be restrained in one or more of the following ways—
- (i) by a seat belt fitted in the vehicle, or
 - (ii) by belts, or anchorages, that form part of the seat being attached to the vehicle, or
 - (iii) by a related base unit, and”.