
STATUTORY INSTRUMENTS

2009 No. 1359

VALUE ADDED TAX

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

<i>Made</i>	- - - -	<i>3rd June 2009</i>
<i>Laid before the House of Commons</i>	- - - -	<i>4th June 2009</i>
<i>Coming into force</i>	- -	<i>1st July 2009</i>

The Treasury make the following Order in exercise of the powers conferred by sections 29A and 96(9) of the Value Added Tax Act 1994⁽¹⁾.

Citation, commencement and application

1.—(1) This Order may be cited as the Value Added Tax (Reduced Rate) (Children’s Car Seats) Order 2009 and comes into force on 1st July 2009.

(2) The amendments made by this Order have effect in relation to supplies made, and acquisitions and importations taking place, on or after 1st July 2009.

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

2. Group 5 of Part 2 of Schedule 7A to the Value Added Tax Act 1994⁽²⁾ (children’s car seats) is amended as follows.

3. In paragraph (1) of Note 1 (meaning of “children’s car seats”), after sub-paragraph (a) insert—
“(aa) a related base unit for a safety seat;”.

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”.

(1) [1994 c.23](#); section 29A was inserted by section 99(4) of the [Finance Act 2001 \(c.9\)](#).
(2) Schedule 7A was inserted by section 99(5) of, and Schedule 31 to, the Finance Act 2001. Schedule 7A applies in place of Schedule A1 in relation to supplies made, and acquisitions and importations taking place, on or after 1st November 2001. Schedule 7A has been amended but the amendments are not relevant to this Order.

5. After Note 2 insert—

“Meaning of “related base unit”

2A. In this Group “related base unit” means a base unit which is designed solely for the purpose of attaching a safety seat securely in a road vehicle by means of anchorages that form part of the base unit and which, when in use in a road vehicle, can be restrained in one or more of the following ways—

- (a) by a seat belt fitted in the vehicle, or
- (b) by permanent anchorage points in the vehicle, or
- (c) by belts attached to permanent anchorage points in the vehicle.”.

Frank Roy

Dave Watts

Two of the Lords Commissioners of Her
Majesty’s Treasury

3rd June 2009

EXPLANATORY NOTE

(This note is not part of the Order)

This Order which comes into force on 1st July 2009, amends Group 5 of Part 2 of Schedule 7A to the Value Added Tax Act 1994 (“Group 5”). Part 2 of that Schedule contains the Groups of supplies of goods and services that are subject to the reduced rate of VAT of 5%.

Article 3 of the Order amends Note 1 to Group 5 (meaning of “children’s car seats”) by adding a new sub-paragraph (aa) to include related base units. This reflects recent advances in technology that have resulted in new types of child restraint being introduced, with fixed children’s car seat bases becoming the norm for safety seats.

Article 4 of the Order amends Note 2 to Group 5 (meaning of “safety seat”) by substituting a new paragraph (b) to specify that a safety seat can also be restrained by means of a related base unit.

Article 5 of the Order adds a new Note 2A to Group 5 (meaning of “related base unit”) to define this term. The base unit must be designed solely for use in combination with a safety seat and attached or restrained in one of the ways specified.

A full impact assessment has not been produced for this instrument as a negligible impact on the private or voluntary sectors is foreseen.