

Status: Point in time view as at 06/04/1992.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1983 (repealed 1.9.1994), Group 17—Clothing and Footwear. (See end of Document for details)

SCHEDULES

SCHEDULE 5

ZERO-RATING

GROUP 17—CLOTHING AND FOOTWEAR

Item No.

- 1 Articles designed as clothing or footwear for young children and not suitable for older persons.
- 2 [^{F1}The supply to a person for use otherwise than by employees of his of]protective boots and helmets for industrial use.

Textual Amendments

F1 Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), **s. 22(1)(3)**

- 3 Protective helmets for wear by a person driving or riding a motor bicycle.

Notes:

- (1) “Clothing” includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
 - (a) headgear;
 - (b) gloves;
 - (c) buttons, belts and buckles;
 - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) “Fur skin” means any skin with fur, hair or wool attached except—
 - (a) rabbit skin;
 - (b) woolled sheep or lamb skin; and
 - (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.

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- (4) Items 2 and 3 apply only where the articles to which they refer are manufactured to standards for boots or helmets approved by the British Standards Institution and bear a marking indicating compliance with the specification relating to them.
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and 5(3) of Schedule 2 to this Act in respect of goods comprised in the items [F2, but, in the case of goods comprised in item 2, only if the goods are for use otherwise than by employees of the person to whom the services are supplied.]

Textual Amendments

F2 Words inserted by [Finance Act 1989 \(c. 26, SIF 40:2\)](#), [s. 22\(2\)\(3\)](#)

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