

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 1. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

PART 2

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13
- C1** [Sch. 7A Pt. 2](#) modifications by 2020 SI 728, art. 4 continued (with effect in accordance with s. 93(5)-(10) of the amending Act) by [Finance Act 2021 \(c. 26\)](#), **s. 93(1)**

GROUP 5 — CHILDREN’S CAR SEATS

Meaning of “children’s car seats”

- 1 (1) For the purposes of this Group, the following are “children’s car seats”—
- (a) a safety seat;
 - ^{F1}(aa) a related base unit for a safety seat;
 - (b) the combination of a safety seat and a related wheeled framework;
 - (c) a booster seat;
 - (d) a booster cushion.
- (2) In this Group “child” means a person aged under 14 years.

Textual Amendments

- F1** Sch. 7A Pt. 2 Group 5 Note 1(1)(aa) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Reduced Rate\) \(Childrens Car Seats\) Order 2009 \(S.I. 2009/1359\)](#), arts 1(1), **3**

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