

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 2. (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 “safety seat”

- 2 In this Group “safety seat” means a seat—
- (a) designed to be sat in by a child in a road vehicle,
 - [^{F1}(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]
 - (c) incorporating an integral harness, or integral impact shield, for restraining a child seated in it.

Textual Amendments

- F1** Sch. 7A Pt. 2 Group 5 Note 2(b) substituted (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), **4**

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