



# Finance Act 2001

## 2001 CHAPTER 9

### PART 4

#### OTHER TAXES

##### *Value added tax*

#### **96 VAT: children's car seats**

(1) In paragraph 1 of Schedule A1 to the Value Added Tax Act 1994 (c. 23) (supplies benefiting from 5% reduced rate), after sub-paragraph (4) insert—

“(5) The supplies falling within this paragraph also include supplies of children's car seats.”

(2) After paragraph 6 of that Schedule insert—

#### **“Interpretation of paragraph 1(5)**

7 (1) Paragraph 1(5) above is interpreted in accordance with the provisions of this paragraph.

(2) The following are “children's car seats”—

- (a) a safety seat;
- (b) the combination of a safety seat and a related wheeled framework;
- (c) a booster seat;
- (d) a booster cushion.

(3) In this paragraph “safety seat” means a seat—

- (a) designed to be sat in by a child in a road vehicle,
- (b) designed so that, when in use in a road vehicle, it can be restrained—
  - (i) by a seat belt fitted in the vehicle, or

---

*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2001, Section 96. (See end of Document for details)*

---

- (ii) by belts, or anchorages, that form part of the seat being attached to the vehicle, or
      - (iii) in either of those ways, and
    - (c) incorporating an integral harness, or integral impact shield, for restraining a child seated in it.
  - (4) For the purposes of this paragraph, a wheeled framework is “related” to a safety seat if the framework and the seat are each designed so that—
    - (a) when the seat is not in use in a road vehicle it can be attached to the framework, and
    - (b) when the seat is so attached, the combination of the seat and the framework can be used as a child’s pushchair.
  - (5) In this paragraph “booster seat” means a seat designed—
    - (a) to be sat in by a child in a road vehicle, and
    - (b) so that, when in use in a road vehicle, it and a child seated in it can be restrained by a seat belt fitted in the vehicle.
  - (6) In this paragraph “booster cushion” means a cushion designed—
    - (a) to be sat on by a child in a road vehicle, and
    - (b) so that a child seated on it can be restrained by a seat belt fitted in the vehicle.
  - (7) In this paragraph “child” means a person aged under 14 years.”.
- (3) The amendments made by this section have effect in relation to supplies made after the day on which this Act is passed.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 2001, Section 96.