
STATUTORY INSTRUMENTS

2000 No. 1517

VALUE ADDED TAX

The Value Added Tax (Protective Helmets) Order 2000

<i>Made</i>	- - - -	<i>8th June 2000</i>
<i>Laid before the House of</i>		
<i>Commons</i>	- - - -	<i>8th June 2000</i>
<i>Coming into force</i>	- -	<i>30th June 2000</i>

The Treasury, in exercise of the powers conferred on them by sections 30(4) and 96(9) of the Value Added Tax Act 1994⁽¹⁾ and of all other powers enabling them in that behalf, hereby make the following Order:

1. This Order may be cited as the Value Added Tax (Protective Helmets) Order 2000 and shall come into force on 30th June 2000 in relation to supplies made on or after that date.
2. Group 16 (clothing and footwear) of Schedule 8 to the Value Added Tax Act 1994 (zero rating) shall be varied in accordance with articles 3 to 5 below.
3. In Note (4) to Group 16 for “Items 2 and 3 apply only where the goods to which they refer are —” there shall be substituted “Item 2 applies only where the goods to which it refers are—”.
4. After Note (4) there shall be inserted—

“(4A) Item 3 does not apply to a helmet unless it is of a type that on 30th June 2000 is prescribed by regulations made on or before 6th June 2000 under section 17 of the Road Traffic Act 1988 (types of helmet recommended as affording protection to persons on or in motor cycles from injury in the event of accident).”
5. In Note (5) for “5(3)” there shall be substituted “5(4)”.

8th June 2000

Greg Pope
Clive Betts
Two of the Lords Commissioners of Her
Majesty’s Treasury

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 30th June 2000, amends Group 16 of Schedule 8 to the Value Added Tax Act 1994 (c. 23) which makes provision for the supply of certain goods at the zero rate.

The effect of this Order is to bring up to date the present scope of VAT relief available on the supply of protective helmets for wear by a person driving or riding a motor bicycle. Article 3 removes protective helmets for wear by a person driving or riding a motor bicycle from the ambit of Note (4) which limited relief for such helmets to those manufactured to standards approved by the British Standards Institution and marked as such.

Article 4 inserts a new Note (4A) which applies to protective helmets for wear by a person driving or riding a motor bicycle. Note (4A) has the effect of allowing relief to all such helmets which are manufactured to standards prescribed and approved in regulations and marked as such. Such standards include comparable European and other standards in addition to those approved by the British Standards Institution.

The current standards are laid down by the Secretary of State for the Environment, Transport and the Regions in the Motor Cycles (Protective Helmets) Regulations 1998 (S.I. 1998/1807) as amended by the Motor Cycles (Protective Helmets) (Amendment) Regulations 2000 (S.I. 2000/1488) which come into force on 30th June 2000.

Article 5 corrects an error in the cross reference in Note (5) arising from the consolidation of the law in the Value Added Tax Act 1994.