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STATUTORY INSTRUMENTS

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**2000 No. 2954**

**The Value Added Tax (Reduced Rate) Order 2000**

**4.** After paragraph 5 there is inserted—

“**6.**—(1) In paragraph 1(4) above “women’s sanitary protection products” means women’s sanitary protection products of any of the following descriptions—

- (a) subject to sub-paragraph (2) below, products that are designed, and marketed, as being solely for use for absorbing, or otherwise collecting, lochia or menstrual flow;
- (b) panty liners, other than panty liners that are designed as being primarily for use as incontinence products;
- (c) sanitary belts.

(2) Sub-paragraph (1)(a) above does not include protective briefs or any other item of clothing.”.