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STATUTORY INSTRUMENTS

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**2001 No. 732**

**The Value Added Tax (Protective Helmets) Order 2001**

6. For Note (4A) there shall be substituted—

“(4A) Item 3 does not apply to a protective helmet unless—

(a) it is of a type that on 30th June 2000 is prescribed by regulations made under section 17 of the Road Traffic Act 1988<sup>(1)</sup> (types of helmet recommended as affording protection to persons on or in motor cycles from injury in the event of accident); or

(b) it is of a type that—

(i) is manufactured to a standard which satisfies requirements imposed (whether under the law of the United Kingdom or the law of any other member State) for giving effect to Council Directive [89/686/EEC](#) of 21st December 1989<sup>(2)</sup> as amended by Council Directives [93/68/EEC](#) of 22nd July 1993<sup>(3)</sup>, [93/95/EEC](#) of 29th October 1993<sup>(4)</sup> and [96/58/EC](#) of 3rd September 1996<sup>(5)</sup>; and

(ii) bears any mark of conformity required by virtue of those directives.”.

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(1) [1988 c. 52](#), 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](#)).

(2) O.J. No. L399, 30.12.89, p. 18.

(3) O.J. No. L220, 30.8.93, p. 1.

(4) O.J. No. L276, 9.11.93, p. 11.

(5) O.J. No. L236, 18.9.96, p. 44.5