
STATUTORY INSTRUMENTS

2009 No. 1359

**The Value Added Tax (Reduced Rate)
(Children's Car Seats) Order 2009**

Amendment of Schedule 7A to the Value Added Tax Act 1994

5. After Note 2 insert—

“Meaning of “related base unit”

2A. In this Group “related base unit” means a base unit which is designed solely for the purpose of attaching a safety seat securely in a road vehicle by means of anchorages that form part of the base unit and which, when in use in a road vehicle, can be restrained in one or more of the following ways—

- (a) by a seat belt fitted in the vehicle, or
- (b) by permanent anchorage points in the vehicle, or
- (c) by belts attached to permanent anchorage points in the vehicle.”.