
STATUTORY INSTRUMENTS

2009 No. 1359

VALUE ADDED TAX

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

<i>Made</i>	- - - -	<i>3rd June 2009</i>
<i>Laid before the House of Commons</i>	- -	<i>4th June 2009</i>
<i>Coming into force</i>		<i>1st July 2009</i>

**THE VALUE ADDED TAX (REDUCED RATE)
(CHILDREN'S CAR SEATS) ORDER 2009**

1. Citation, commencement and application
 2. Amendment of Schedule 7A to the Value Added Tax Act 1994
 3. In paragraph (1) of Note 1 (meaning of “children’s car...
 4. For paragraph (b) of Note 2 (meaning of “safety seat”)...
 5. After Note 2 insert— Meaning of “related base unit” In this Group “related base unit” means a base unit...
- Signature
Explanatory Note