

Status: Point in time view as at 22/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 5 — Children’s car seats. (See end of Document for details)

SCHEDULES

^{F1}SCHEDULE 7A **U.K.**

CHARGE AT REDUCED RATE

Textual Amendments

- F1** Sch. 7A inserted (11.5.2001 with effect as mentioned in s. 99(7)(a) of the amending Act) by 2001 c. 9, s. 99(5)(7)(a), **Sch. 31 Pt. 1 para. 1**

PART 2 **U.K.**

THE GROUPS

Modifications etc. (not altering text)

- C1** Sch. 7A Pt. 2 modified (30.6.2008) by [The Value Added Tax \(Reduced Rate\) \(Smoking Cessation Products\) Order 2008 \(S.I. 2008/1410\)](#), arts. 13

GROUP 5 — CHILDREN’S CAR SEATS **U.K.**

ITEM NO.

- 1 Supplies of children’s car seats.

NOTES:

Meaning of “children’s car seats”

- 1 (1) For the purposes of this Group, the following are “children’s car seats”—
- (a) a safety seat;
 - ^{F1}(aa) a related base unit for a safety seat;
 - (b) the combination of a safety seat and a related wheeled framework;
 - (c) a booster seat;
 - (d) a booster cushion.
- (2) In this Group “child” means a person aged under 14 years.

Textual Amendments

- F1** Sch. 7A Pt. 2 Group 5 Note 1(1)(aa) inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Reduced Rate\) \(Childrens Car Seats\) Order 2009 \(S.I. 2009/1359\)](#), arts 1(1), **3**

Status: Point in time view as at 22/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 5 — Children’s car seats. (See end of Document for details)

Meaning of “safety seat”

- 2 In this Group “safety seat” means a seat—
- (a) designed to be sat in by a child in a road vehicle,
 - [^{F2}(b) designed so that, when in use in a road vehicle, it can be restrained in one or more of the following ways—
 - (i) by a seat belt fitted in the vehicle, or
 - (ii) by belts, or anchorages, that form part of the seat being attached to the vehicle, or
 - (iii) by a related base unit, and]
 - (c) incorporating an integral harness, or integral impact shield, for restraining a child seated in it.

Textual Amendments

F2 Sch. 7A Pt. 2 Group 5 Note 2(b) substituted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Reduced Rate\) \(Childrens Car Seats\) Order 2009 \(S.I. 2009/1359\)](#), arts. 1(1), **4**

Meaning of “related base unit”

- [^{F3}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.]

Textual Amendments

F3 Sch. 7A Pt. 2 Group 5 Note 2A inserted (with effect in accordance with art. 1(2) of the amending S.I.) by [The Value Added Tax \(Reduced Rate\) \(Childrens Car Seats\) Order 2009 \(S.I. 2009/1359\)](#), arts. 1(1), **5**

Meaning of “related wheeled framework”

- 3 For the purposes of this Group, a wheeled framework is “related” to a safety seat if the framework and the seat are each designed so that—
- (a) when the seat is not in use in a road vehicle it can be attached to the framework, and
 - (b) when the seat is so attached, the combination of the seat and the framework can be used as a child’s pushchair.

Meaning of “booster seat”

- 4 In this Group “booster seat” means a seat designed—
- (a) to be sat in by a child in a road vehicle, and
 - (b) so that, when in use in a road vehicle, it and a child seated in it can be restrained by a seat belt fitted in the vehicle.

Status: Point in time view as at 22/07/2013.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 5 – Children’s car seats. (See end of Document for details)

Meaning of “booster cushion”

- 5 In this Group “booster cushion” means a cushion designed—
- (a) to be sat on by a child in a road vehicle, and
 - (b) so that a child seated on it can be restrained by a seat belt fitted in the vehicle

Status:

Point in time view as at 22/07/2013.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 5 — Children's car seats.