

Status: Point in time view as at 31/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 16— Clothing and footwear. (See end of Document for details)

SCHEDULES

SCHEDULE 8

ZERO-RATING

PART II

THE GROUPS

GROUP 16— CLOTHING AND FOOTWEAR

Item No.

- | | |
|---|---|
| 1 | Articles designed as clothing or footwear for young children and not suitable for older persons. |
| 2 | The supply to a person for use otherwise than by employees of his of protective boots and helmets for industrial use. |
| 3 | Protective helmets for wear by a person driving or riding a motor bicycle [^{F1} or riding a pedal cycle]. |

Textual Amendments

- F1** Words in Sch. 8 Pt. II Group 16 item 3 inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732](#), [art. 3](#)

Notes:

- (1) “Clothing” includes hats and other headgear.
- (2) Item 1 does not include articles of clothing made wholly or partly of fur skin, except—
 - (a) headgear;
 - (b) gloves;
 - (c) buttons, belts and buckles;
 - (d) any garment merely trimmed with fur skin unless the trimming has an area greater than one-fifth of the area of the outside material or, in the case of a new garment, represents a cost to the manufacturer greater than the cost to him of the other components.
- (3) “Fur skin” means any skin with fur, hair or wool attached except—
 - (a) rabbit skin;
 - (b) woolled sheep or lamb skin; and

Status: Point in time view as at 31/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 16— Clothing and footwear. (See end of Document for details)

- (c) the skin, if neither tanned nor dressed, of bovine cattle (including buffalo), equine animals, goats or kids (other than Yemen, Mongolian and Tibetan goats or kids), swine (including peccary), chamois, gazelles, deer or dogs.
- (4) [^{F2}Item 2 applies only where the goods to which it refers are—]
- (a) goods which—
- (i) are manufactured to standards approved by the British Standards Institution; and
- (ii) bear a marking indicating compliance with the specification relating to such goods; or
- (b) goods which—
- (i) are manufactured to standards which satisfy requirements imposed (whether under the law of the United Kingdom or the law of any other member State) for giving effect to the directive of the Council of the European Communities dated 21st December 1989 No. [89/686/EEC](#) [^{F3} or to that directive as amended by Council Directives [93/68/EEC](#) of 22nd July 1993, [93/95/EEC](#) of 29th October 1993 and [96/58/EC](#) of 3rd September 1996]; and
- (ii) bear any mark of conformity provided for by virtue of that directive [^{F4}, or (as the case may be) that directive as so amended.] in relation to those goods.
- [^{F5}(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 ^{F6} (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 ^{F7} as amended by Council Directives [93/68/EEC](#) of 22nd July 1993 ^{F8}, [93/95/EEC](#) of 29th October 1993 ^{F9} and [96/58/EC](#) of 3rd September 1996 ^{F10}; and
- (ii) bears any mark of conformity required by virtue of those directives.]
- (5) Items 1, 2 and 3 include the supply of the services described in paragraphs 1(1) and [^{F11}5(4)] of Schedule 4 in respect of goods comprised in the items, but, in the case of goods comprised in item 2, only if the goods are for use otherwise than by employees of the person to whom the services are supplied.

Textual Amendments

- F2** Words in Sch. 8 Pt. II Group 16 Note (4) substituted (30.6.2000) by [S.I. 2000/1517](#), [art. 3](#)
- F3** Words in Sch. 8 Pt. II Group 16 Note (4)(b)(i) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732](#), [art. 4](#)
- F4** Words in Sch. 8 Pt. II Group 16 Note (4)(b)(ii) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732](#), [art. 5](#)
- F5** Sch. 8 Pt. II Group 16 Note (4A) substituted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732](#), [art. 6](#)

Status: Point in time view as at 31/07/2009.

Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 16— Clothing and footwear. (See end of Document for details)

- F6** 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 \(S.I. 2000/1488\)](#).
- F7** O.J. No. L399, 30.12.89, p. 18.
- F8** O.J. No. L220, 30.8.93, p. 1.
- F9** O.J. No. L276, 9.11.93, p. 11.
- F10** O.J. No. L236, 18.9.96, p. 44.5
- F11** Words in Sch. 8 Pt. II Group 16 Note (5) substituted (30.6.2000) by [S.I. 2000/1517, art. 5](#)

Textual Amendments

- F2** Words in Sch. 8 Pt. II Group 16 Note (4) substituted (30.6.2000) by [S.I. 2000/1517, art. 3](#)
- F3** Words in Sch. 8 Pt. II Group 16 Note (4)(b)(i) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732, art. 4](#)
- F4** Words in Sch. 8 Pt. II Group 16 Note (4)(b)(ii) inserted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732, art. 5](#)
- F5** Sch. 8 Pt. II Group 16 Note (4A) substituted (1.4.2001 with effect as mentioned in art. 1 of the amending S.I.) by [S.I. 2001/732, art. 6](#)
- F6** 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 \(S.I. 2000/1488\)](#).
- F7** O.J. No. L399, 30.12.89, p. 18.
- F8** O.J. No. L220, 30.8.93, p. 1.
- F9** O.J. No. L276, 9.11.93, p. 11.
- F10** O.J. No. L236, 18.9.96, p. 44.5
- F11** Words in Sch. 8 Pt. II Group 16 Note (5) substituted (30.6.2000) by [S.I. 2000/1517, art. 5](#)

Status:

Point in time view as at 31/07/2009.

Changes to legislation:

There are currently no known outstanding effects for the Value Added Tax Act 1994, Group 16—
Clothing and footwear.