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*Status: Point in time view as at 28/07/2000. This version of this provision has been superseded.*

*Changes to legislation: There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 8

#### ZERO-RATING

#### PART II

#### THE GROUPS

#### GROUP 16— CLOTHING AND FOOTWEAR

- 3 Protective helmets for wear by a person driving or riding a motor bicycle.

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**Changes to legislation:**

There are currently no known outstanding effects for the Value Added Tax Act 1994, Paragraph 3.