

1974 No. 822

VALUE ADDED TAX

**The Value Added Tax (Protective Boots and Helmets)
Order 1974**

<i>Made</i>	- - -	<i>9th May 1974</i>
<i>Laid before the House of Commons</i>		<i>10th May 1974</i>
<i>Coming into Operation</i>		<i>1st June 1974</i>

The Treasury, in exercise of the powers conferred on them by section 12(4) of the Finance Act 1972^(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. This Order may be cited as the Value Added Tax (Protective Boots and Helmets) Order 1974 and shall come into operation on 1st June 1974.
2. The Interpretation Act 1889^(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.
3. The following shall be substituted for Group 17 of Schedule 4 to the Finance Act 1972 as amended (c):—

“GROUP 17—CLOTHING AND FOOTWEAR

Item No.

1. Articles designed as clothing or footwear for young children and not suitable for older persons.
2. Protective boots and helmets for industrial use.
3. Protective helmets for wear by a person driving or riding a motor bicycle.

Notes:

- (1) “Clothing” includes hats and other headgear.
- (2) Items 2 and 3 apply only where the articles referred to therein are manufactured to standards for boots or helmets approved by the British Standards Institution and bear a marking indicating compliance with the specification relating thereto.”

Donald R. Coleman,
John Golding,
Two of the Lords Commissioners
of Her Majesty’s Treasury.

9th May 1974.

^(a) 1972 c. 41.

^(b) 1889 c. 63.

^(c) The relevant amending instrument is S.I. 1973/387 (1973 I, p. 1327).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order extends the zero-rate for value added tax to supplies of protective boots and helmets for industrial use and motor cyclists' crash helmets, which are manufactured to standards approved by the British Standards Institution and are marked accordingly.

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