
STATUTORY INSTRUMENTS

1993 No. 767

VALUE ADDED TAX

**The Value Added Tax (Protective
Boots and Helmets) Order 1993**

<i>Made</i>	- - - -	<i>16th March 1993</i>
<i>Laid before the House of Commons</i>	- - - -	<i>16th March 1993</i>
<i>Coming into force</i>	- -	<i>6th April 1993</i>

The Treasury, in exercise of the powers conferred on them by sections 16(4) and 48(6) of the Value Added Tax Act 1983⁽¹⁾ 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 1993 and shall come into force on 6th April 1993.

2. Group 17 of Schedule 5 to the Value Added Tax Act 1983⁽²⁾ shall be varied by substituting for Note (4) the following Note—

“(4) Items 2 and 3 apply only where the goods to which they refer 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⁽³⁾, and

(ii) bear any mark of conformity provided for by virtue of that directive in
relation to those goods.”.

⁽¹⁾ 1983 c. 55.

⁽²⁾ Group 17 was varied by the Finance Act 1989 (c. 26) section 22.

⁽³⁾ OJ L.399, 30.12.1989, p.18.

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

16th March 1993

Tim Wood
Nicholas Baker
Two of the Lords Commissioners of Her
Majesty's Treasury

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends Note (4) to Group 17 of Schedule 5 to the Value Added Tax Act 1983 in relation to industrial protective boots and helmets and motor cycle crash helmets.

The purpose of the Order is to treat such articles of protective equipment which satisfy the provisions of EC Council Directive [89/686/EEC](#) and bear the EC mark in the same way for tax purposes as such articles which satisfy standards set by the British Standards Institution and bear the appropriate mark to that effect.