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STATUTORY INSTRUMENTS

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**2009 No. 1359**

**The Value Added Tax (Reduced Rate)  
(Children's Car Seats) Order 2009**

**Amendment of Schedule 7A to the Value Added Tax Act 1994**

3. In paragraph (1) of Note 1 (meaning of "children's car seats"), after sub-paragraph (a) insert—  
    “(aa) a related base unit for a safety seat;”.