
STATUTORY INSTRUMENTS

2001 No. 732

VALUE ADDED TAX

The Value Added Tax (Protective Helmets) Order 2001

Made - - - - *7th March 2001*
Laid before the House of
Commons - - - - *7th March 2001*
Coming into force - - *1st April 2001*

The Treasury, in exercise of the powers conferred on them by sections 30(4) and 96(9) of the Value Added Tax Act 1994⁽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 Helmets) Order 2001 and shall come into force on 1st April 2001 and shall have effect in relation to supplies made on or after that date.
2. Group 16(2) (clothing and footwear) of Schedule 8 to the Value Added Tax Act 1994 (zero rating) shall be varied in accordance with articles 3 to 6 below.
3. In item 3 after “motor bicycle” insert “or riding a pedal cycle”.
4. In Note (4)(b)(i) after “No 89/686/EEC” insert “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”.
5. In Note (4)(b)(ii) after “that directive” insert “, or (as the case may be) that directive as so amended”.
6. For Note (4A) there shall be substituted—
“(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⁽³⁾ (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—

(1) [1994 c. 23](#).

(2) Group 16 was amended by S.I.2000/1517.

(3) [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](#)).

Status: This is the original version (as it was originally made).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

- (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⁽⁴⁾ as amended by Council Directives [93/68/EEC](#) of 22nd July 1993⁽⁵⁾, [93/95/EEC](#) of 29th October 1993⁽⁶⁾ and [96/58/EC](#) of 3rd September 1996⁽⁷⁾; and
- (ii) bears any mark of conformity required by virtue of those directives.”.

Jim Dowd
Greg Pope

Two of the Lords Commissioners of Her
Majesty’s Treasury

7th March 2001

(4) O.J. No. L399, 30.12.89, p. 18.
(5) O.J. No. L220, 30.8.93, p. 1.
(6) O.J. No. L276, 9.11.93, p. 11.
(7) O.J. No. L236, 18.9.96, p. 44.5

EXPLANATORY NOTE

(This note is not part of the Order)

This Order, which comes into force on 1st April 2001, amends Group 16 of Schedule 8 to the Value Added Tax Act 1994 (c. 23) which makes provision for the supply of certain goods at the zero rate.

The effect of this Order is to zero-rate the supply of pedal cycle helmets and bring up to date the manufacturing standards with which the goods contained within the Group have to comply if they are to be zero-rated.

Article 3 brings pedal cycle helmets into the scope of the relief available for the supply of protective helmets for wear by persons driving or riding motor bicycles.

Articles 4 and 5 amend Notes (4)(b)(i) and 4(b)(ii) to bring up to date the references to the European Directives.

Article 6 amends Note (4A) to include the manufacturing standards required for pedal cycle helmets.