STATUTORY INSTRUMENTS

# 1973 No. 387

# VALUE ADDED TAX

## The Value Added Tax (Young Children's Clothing and Footwear) Order 1973

| | |
|---|---|
| *Made* - - - - - - - | 6*th March* 1973 |
| *Laid before the House of Commons* | 6*th March* 1973 |
| *Coming into Operation* - - - | 1*st April* 1973 |

The Treasury, in exercise of the powers conferred on them by section 12(4) of the Finance Act 1972(**a**), hereby make the following Order:—

**1.** This Order may be cited as the Value Added Tax (Young Children's Clothing and Footwear) Order 1973 and shall come into operation on 1st April 1973.

**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 added to the Groups in Schedule 4 to the Finance Act 1972:—

" GROUP 17—CLOTHING AND FOOTWEAR FOR YOUNG CHILDREN

| Item No. | |
|---|---|
| 1 | Articles designed as clothing or footwear for young children and not suitable for older persons.<br>*Note:* " Clothing " includes hats and other headgear." |

*Edward Heath,*
*Anthony Barber,*
Two of the Lords Commissioners of Her Majesty's Treasury.

6th March 1973.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order applies the zero-rate of value added tax to supplies of articles designed as clothing and footwear for young children and not suitable for older persons.

(a) 1972 c. 41. (b) 1889 c. 63.

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