

Children's Clothing (Value Added Tax) Bill

[AS INTRODUCED]

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[AS INTRODUCED]

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B I L L

TO

Extend the definition of children's clothing for the purposes of exemption from VAT; to extend the VAT exemption to further categories of school uniform; and for connected purposes.

BE IT ENACTED by the King's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1 Definition of children's clothing

- (1) The Value Added Tax Act 1994 is amended as follows.
- (2) In Schedule 8 in Part 2 (the Groups)—
 - (a) in Item 1 of Group 16, delete “young children” and insert “children under the age of 18”; 5
 - (b) in the Notes to Group 16, after paragraph (1) insert—
 - “(1A) The Treasury must by order provide for a definition of clothing and footwear designed for children under the age of 18.
 - (1B) In making an order under paragraph (1A), the Treasury must have regard to the average measurements of children. 10
 - (1C) The Treasury may make further orders under paragraph (1A) if it appears that there has been a material change in the average measurements of children.”

2 Zero-rating of articles designed as school uniform 15

- (1) The Value Added Tax Act 1994 is amended as follows.
- (2) In Schedule 8 in Part 2 (the Groups)—
 - (a) after Item 1 of Group 16 insert—

“1A Articles designed as school uniform.”
 - (b) In the Notes to Group 16, after paragraph (3) insert— 20
 - “(3A) Item 1A applies only where the goods to which it refers—
 - (a) bear the logo or other insignia of a school,

- (b) are sold by or through a school, or
- (c) are sold in such a manner as the Treasury may by order prescribe.

(3B) For the purposes of paragraph (3A), “school” means—

- (a) a relevant school as defined by section 551A(5) of the Education (Guidance about Costs of School Uniforms) Act 2021;
- (b) such other establishment as the Treasury may by order prescribe.”

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3 Extent, commencement and short title

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- (1) This Act extends to England and Wales, Scotland and Northern Ireland.
- (2) This Act comes into force on 1 April 2025.
- (3) This Act may be cited as the Children's Clothing (Value Added Tax) Act 2024.

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*Presented by Sir Christopher Chope
supported by Sir Edward Leigh.*

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