



Coiste Gairmoideachais Chontae Cheatharlach

County Carlow Vocational Education Committee, Athy Road, Carlow.

30 November 2006

A Chara,

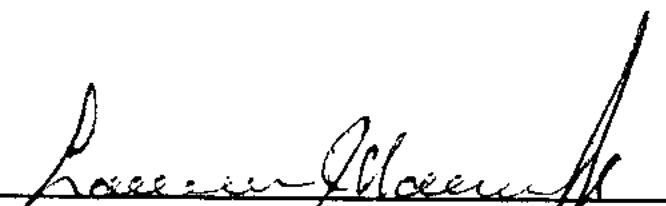
I write to advise that County Carlow Vocational Education Committee at its meeting on Monday, 20th November 2006 adopted, and passed the attached resolution.

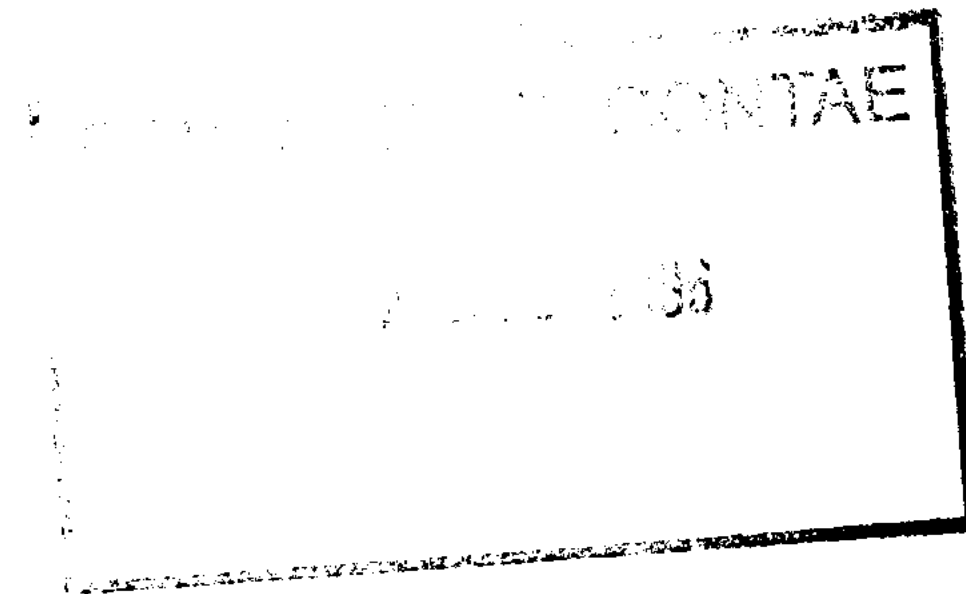
We have forwarded the resolution to the Minister's for Finance & Education and Science for their consideration.

It was also decided to circulate this resolution to each VEC and Co. Council to seek your support for this action.

If you need further information please contact me.

Yours sincerely


LAURENCE J. KAVANAGH
Chief Executive Officer



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COUNTY CARLOW VOCATIONAL EDUCATION COMMITTEE

RESOLUTION 1

ADOPTED: 20 NOVEMBER 2006

"Against the background of high death rates amongst young people in road accidents in Ireland, we, the members of County Carlow Vocational Educational Committee call on the Minister for Finance to amend the current 21% rate of VAT charged on personal protective equipment for road users to Zero Rated and include in Annex H of the Sixth VAT Directive 77/388/EEC lifesaving equipment such as helmets, boots, jackets, trousers, gloves, reflective helmets and child car safety seats".

POINTS TO NOTE

- Life saving safety equipment such as a helmet and child safety seat are required by law.
- The six basic pieces of equipment for a juvenile using a motorcycle, moped or scooter, cost as follows:-

| | |
|-------------------|----------------|
| ○ Helmet | € 79.00 |
| ○ Boots | €160.00 |
| ○ Jacket | €150.00 |
| ○ Trousers | € 85.00 |
| ○ Gloves | € 40.00 |
| ○ Reflective belt | € <u>22.00</u> |

TOTAL €536 (including €112.56 VAT)

All the gear mentioned above has armour plating at elbows and knees, finger supports, reinforced protective panels, steel toe-caps and non-perforative soles. The helmets have to abide by stringent international standards. Lowest cost price used.

- Child Car Safety Seats cost from €49.00 (including €8.67 VAT) to €119.99 (including €20.82 VAT) – Argos and Ken Black's stores
- Lifesaving Safety Equipment in the U.K. is currently zero VAT rate
- The recently published **European Road Safety Action Programme (Feb 06)** highlights the need for legislation to increase safety for motorcycle riders and "to give consideration to additional measures".

REMOVING VAT AT 21% WOULD GO A LONG WAY