

J&C 4- POWER PRICE LIST 2023

CODE	DESCRIPTION	J&C PRICE
RC20066	ACTIVE CARPET ESD S1P SRC	£70.50
RL20066	ACTIVE ESD S1P SRC	£70.50
RV20076	ADAM ESD S1P SRC	£69.00
RL20076	ADVENTURE ESD S1P SRC	£72.95
RI20056	AERATOR ESD S1P SRC	£50.50
UK20749	AIR 01 FO SRC	£44.95
UF20146	ALAIN S1P SRC	£57.50
RV20222	ALAN ESD S2 SRC	£57.50
RR40384	ALASKA UK S3 CI SRC	£66.95
UF20196	ALEX S1P SRC	£53.50
RI10026	ALICANTE ESD S1P SRC	£54.95
SN20154	AMAZON ESD S3 SRC	£73.95
SN10244	ANDY ESD S3 CI SRC	£62.50
SO20485	APRIL S1P SRC	£40.50
RS10164	ARDEN ESD S3 CI SRC	£84.95
UF20046	ARI S1P SRC	£54.95
RR20181	ARIA S1 SRC	£44.50
RR20443	ARIZONA UK S3 SRC	£37.50
RS20096	ARON ESD S1P SRC	£80.95
UA10164	ASCEND S3 SRC	£53.50
RO20029	ASHER 01 FO ESD SRC	£70.50
RL20574	ASPEN UK ESD S3 CL SRC	£82.50
RP20016	ATOS ESD PLUS S1P SRC	£60.50
RU20016	ATOS ESD S1P SRC	£55.95
RU20144	AVION ESD S3 CI SRC	£64.50
RP20144	AVION PLUS ESD S3 CI SRC	£68.50
RL20236	AXEL ESD S1P SRC	£72.95
UF20166	AYRTON S1P SRC	£56.50
RV20214	BART ESD S3 CI SRC	£68.50
RR30624	BAT S11 ESD SRC	£54.95
UA20114	BEAST S3 SRC	£48.50
BC20566	BELL S1P SRC	£35.95
RV20024	BEN ESD S3 CI SRC	£68.50
MG20064	BERLIN S3 SRC	£46.50
RI21126	BERLINO ESD S1P SRC	£50.50
BC20576	BETTER S1P SRC	£35.95
UF20084	BJORN S3 SRC	£56.00
RL20272	BLANCO S2 SRC	£60.50
RS10106	BLASTER ESD S1P SRC	£79.95
RL20334	BLINK ESD S3 CI SRC	£70.50
SN10234	BOB ESD S3 CI SRC	£62.50

RI21034	BOGOTA S3 HI CI HRO SRC	£68.50
RL20043	BOLT ESD S3 CI SRC	£78.95
RR10236	BONDE S3 SRC	£50.50
BC20305	BOSS S1P SRC	£34.00
RI11044	BOSTON ESD S3 CI SRC	£54.50
RV20144	BRADLEY ESD S1P SRC	£69.00
RL20184	BRAVE ESD S3 CI SRC	£78.95
UW60011	BREEZE SB E A FO SRC	£39.00
RR20196	BREZZA S1P SRC	£44.50
RI30416	BROOK UK ESD S1P SRC	£62.50
RV20026	BRUCE ESD S1P SRC	£69.00
RS20114	BRYAN ESD S3 CI SRC	£84.50
SO10213	BULLS S3 HRO HI WG SRC	£55.95
RI20404	BURN ESD S2 SRC	£54.50
RS20154	BYRON ESD S3 CI SRC	£86.50
RO20059	CAELI 01 FO ESD SRC	£70.50
RV20324	CAESAR ESD S3 CI SRC	£86.95
RR70374	CALGARY UK S3 SRC	£64.50
RR20356	CALIFORNIA S1P SRC	£48.95
RL10564	CAMBRIAN ESD S3 CI SRC	£80.50
RL20324	CANDY ESD S3 CI SRC	£78.95
RI20346	CANYON UK ESD S10 SRC	£60.50
SN10056	CARAVAN S1P SRC	£57.95
RC20013	CARBON CARPET ESD S3 CI SRC	£77.95
RL20013	CARBON ESD S3 CI SRC	£78.95
UF20026	CARLOS S1P SRC	£53.95
RL10103	CARTER ESD S3 CI SRC	£80.95
SO10115	CHECK S1P SRC	£49.50
RI11364	CHELSEA ESD S3 CI SRC	£60.50
RL20196	CHERRY ESD S1P SRC	£70.50
RI60391	CLAY ESD SB E A FO SRC	£52.95
RI20394	CLIFF ESD S2 SRC	£54.50
GO10064	CLIMB GTX S3 HRO HI CI WR SRC	£110.95
RL20114	CLUB ESD S3 CI SRC	£77.50
UM10373	CLYDE S3 HRO HI CI SRC	£73.50
RR20016	COAL S1P SRC	£42.95
RL10574	COAST UK ESD S3 CI SRC	£87.50
RL30316	CODY ESD S1P SRC	£75.50
UF20036	COLIN S1P SRC	£54.50
UK20759	COMFORT GRIP 01 FO SRC	£46.50
RO20067	CONNOR O2 FO ESD SRC	£71.50
SO20115	CONTROL S1P SRC	£46.50
UC20014	CORNER S3 SRC	£54.50
RL10523	COSMO S3 HRO CI HI SRC	£99.50
BC10423	CROCODILE S3 SRC	£35.50
UC10014	CROSS S3 SRC	£59.95
RR20624	CURLY S3 ESD UK SRC	£48.95
RS20156	CURRY ESD S1P SRC	£80.95
SO20181	CURTISS S1 SRC	£36.50
RR20416	DARDO S1P SRC	£51.50
RS10084	DARYL ESD S3 CI SRC	£84.95

RL20524	DAVE S3 HR CI HI SRC	£93.50
RL20426	DEA ESD S1P SRC	£70.50
RI20066	DEMON ESD S1P SRC	£50.50
RI21086	DENVER ESD S1P SRC	£50.50
SO10223	DEPP RS S3 M HRO HI SRC	£57.95
BC10415	DESERT S1P SRC	£36.50
UA10324	DEVASTATE RS S3 SRC	£41.95
RU10046	DEXTER ESD S1P SRC	£58.50
RL20164	DHARMA ESD S3 CI SRC	£78.95
RL1E144	DOMINATION S3 WR CI SRC	£117.95
RI11034	DOMINGO S3 CI HI HRO SRC	£71.50
RU20066	DORADO ESD S1P SRC	£58.95
RP20066	DORADO PLUS ESD S1P SRC	£62.50
SN20136	DOVER S3 SRC	£54.50
RP20046	DRACO ESD PLUS S1P SRC	£60.50
RU20046	DRACO ESD S1P SRC	£55.95
RI21334	DRAX ESD S3 UK CI SRC	£54.50
BC20335	DREAM SIP SRC	£33.50
WN20074	DRIBBLING S3 SRC	£62.50
GO10054	DROP GTX S3 HRO HI CI WR SRC	£115.50
RI11084	DUBAI UK ESD S3 CI SRC	£53.50
GO10094	DUDE GTX S3 UK WR CI SRC	£90.95
RS20124	DUKE ESD S3 CI SRC	£86.50
RI11374	DURHAM ESD S3 CI SRC	£62.50
UA20624	ELECT S3 SRC	£39.95
RU20156	ELECTRA ESD S1P SRC	£58.95
RP20156	ELECTRA PLUS ESD S1P SRC	£62.50
UA20564	ELITE S3 SRC	£42.50
RI20384	EMBER UK ESD S3 CI SRC	£61.95
RL20086	EMOTION ESD S1P SRC	£72.95
UW10164	ENOUGH S3 SRC	£45.50
UA20394	ERUPTION S3 HRO HI CI SRC	£57.50
RL20464	ESCAPE ESD S3 CI SRC	£77.50
UM20074	ETNIC S3 SRC	£52.50
RL20144	FACE ESD S3 CI SRC	£99.95
BC30331	FAIRY S1 SRC	£32.95
UF20186	FANGIO S1P SRC	£53.50
UA50026	FIT S1P SRC	£49.95
RL1E104	FIXED S3 HI CI WR SRC	£120.95
MG20074	FLORENCE S3 SRC	£45.50
RR10356	FLORIDA S1P SRC	£52.95
RL10464	FLOYD ESD S3 CI AN SRC	£82.50
RO20047	FOREMAN 02 FO ESD SRC	£71.50
SN20044	FOREST S3 SRC	£59.50
RL1E154	FORM ESD S3 CI SRC	£82.95
BC20031	FOX S1 SRC	£32.95
RV20036	FRANK ESD S1P SRC	£69.00
RL20456	FREQUENCY ESD S1P SRC	£67.95
RI21314	FUERTE S3 HRO CI HI SRC	£62.50
RS20076	GANG ESD S1P SRC	£80.50
RP20026	GEMINI ESD S1P SRC	£60.50

RI20074	GESSATO ESD S3 CI SRC	£55.95
RR10254	GIPPO RS S3 SRC	£54.50
RL20262	GLACE S2 SRC	£63.95
RC20096	GOING CARPET ESD S1P SRC	£71.95
RL10554	GOING ESD S1P SRC	£72.95
RL10554	GRAMPIAN ESD S3 CI SRC	£78.50
RV10204	GRANT ESD S3 CI SRC	£68.95
UA10584	GRAVEL RS S3 HRO HI CI SRC	£57.95
RR10364	GREENLAND UK S3 SRC	£57.50
RO20037	GREG 02 FO ESD	£65.95
RL10356	HARD ESD S3 CI SRC	£78.50
RS10114	HARRY ESD S3 CI SRC	£82.50
RI11014	HELSINKI UK ESD S3 CI AN SRC	£61.50
UF10074	HENRY S3 SRC	£57.50
RL10174	HUMMER ESD S3 CI SRC	£80.95
RU20134	HYDRA ESD S3 CI SRC	£64.50
RL10023	INFINITY ESD S3 CI SRC	£80.95
SO10633	INNOVATION RS S3 SRC	£41.95
RR20304	IROKO ESD S3 SRC	£58.50
RR10564	IRON RS S3 HRO HI CI SRC	£72.95
RI20334	ISLAND UK ESD S3 CI SRC	£62.95
RS10134	JACOB ESD S3 CI SRC	£82.50
SN20086	JADE S1P SRC	£54.95
RR10284	JAGUAR S3 UK SRC	£40.50
UF20234	JAMES S3 SRC	£55.95
UC10094	JAZZ u S3 SRC	£60.50
RR10244	JENA RS u S3 SRC	£43.50
RV10014	JOE ESD S3 CI SRC	£43.50
SN20096	JOY S1P SRC	£74.50
UM20034	JUMP u S3 HRO HI CI SRC	£53.95
RL20241	JUNE S1 SRC	£66.95
RS20176	KATE ESD S1P SRC	£66.95
BT10483	KATMAI UK S3 SRC	£80.50
UF10104	KEN S3 SRC	£58.50
RL20023	KICK ESD S3 CI SRC	£78.95
UF20126	KIMI S1P SRC	£55.50
RL20404	KINDLE ESD S3 CI SRC	£75.50
SN20014	KING S3 SRC	£58.95
RR70334	KLEVER UK S3 CI SRC	£51.50
RL1E214	KORA ESD S3 WR HI CI HRO SRC	£153.95
RL1E164	KREED ESD S3 CI SRC	£82.95
RS20194	KRUG ESD S3 CI SRC	£81.95
UW20021	LAB S1 SRC	£39.50
RR30436	LABRADOR S1P SRC	£50.95
RI10334	LAKE UK ESD S3 CI SRC	£65.95
RI10384	LAND UK ESD S3 CI SRC	£64.95
SO10683	LATITUDE RS u UK S3 SRC	£52.00
RL1E134	LEGEND S3 HRO HI CI WR SRC	£134.50
RR20236	LEO S3 SRC	£46.95
UM70354	LEOPARD UK HRO S3 CI SRC	£90.50
UF20174	LEWIS S1P SRC	£55.50
RV20232	LIAM ESD S2 SRC	£54.50
RL1E284	LICHFIELD S3 WR CI SRC	£146.95
RC10013	LIFT CARPET ESD S3 CI SRC	£79.95
RL10013	LIFT ESD S3 CI SRC	£80.95
RR30566	LIGHT ONE S1P SRC	£46.95
RL20254	LINKIN ESD S3 CI SRC	£70.50
SN10014	LION S3 SRC	£63.50

RI21074	LISBONA ESD S3 CI SRC	£55.95
RV20104	LOGAN ESD S3 CI SRC	£70.95
RL20206	LOLLY ESD S1P SRC	£70.50
RI21062	LONDRA ESD S2 SRC	£46.50
RS10124	LORD ESD S3 CI SRC	£84.95
RI20354	LUCA UK ESD S3 CI SRC	£62.50
TE20191	LUCKY S1 SRC	£31.95
CR20284	LYNX S3 UK SRC	£42.50
RR20284	LYNX u S3 UK SRC	£42.50
RI21052	MADRID ESD S2 SRC	£46.50
BC30335	MAGIC S1P SRC	£33.95
RI21384	MAPLE ESD S3 CI SRC	£60.95
RS20134	MARLIN ESD S3 SRC	£84.50
RI21106	MARSIGLIA ESD S1P SRC	£53.95
RS20106	MASON ESD S1P SRC	£80.95
WN20016	MATCH S1P SRC	£58.95
RV20014	MATT ESD S3 CI SRC	£70.95
BC20473	MAUNA S3 SRC	£33.50
BC10473	MAYON S3 SRC	£34.50
RU10144	MERAK ESD S3 CI SRC	£65.95
RP10144	MERAK PLUS ESD S3 CI SRC	£70.50
RR10724	MERCIA S3 HI CI HRO SRC	£67.95
SO20683	MERIDIANE UK S3 SRC	£48.95
RR20346	MIAMI S1P SRC	£52.95
UF20156	MICHAEL S1P SRC	£55.50
RV20086	MICHELLE ESD S1P SRC	£69.00
UF20216	MIKA S1P SRC	£54.50
RV20066	MIKE ESD S1P SRC	£69.00
RS20064	MILO ESD S3 CI SRC	£81.95
RL1E114	MIND S3 CI WR SRC	£120.95
RI50086	MISTRAL ESD S1P SRC	£51.50
RI20414	MONACO ESD S3 CI SRC	£76.95
RL20366	MONSTER BOA ESD S3 CI SRC	£97.95
RL20301	MOON SB E A FO SRC	£59.95
RL20484	MORGAN ESD S3 CI SRC	£66.95
RI21014	MOSKA UK ESD S3 CI SRC	£54.95
UE20025	MOVIDA S1P SRC	£29.50
RL10086	MOVING ESD S1P SRC	£74.95
UM20013	MUSTANG S3 SRC	£50.50
RI21096	NAIROBI ESD S1P SRC	£53.95
RS20084	NAOS ESD S3 CI SRC	£86.50
RU20086	NASH ESD S1P SRC	£58.95
RO20019	NATE 01 FO ESD SRC	£70.50
RI20324	NAUTURAL UK ESD S3 CI SRC	£61.50
RS20026	NEGAN ESD S1P SRC	£80.50
RU10184	NEK ESD S3 CI SRC	£65.95
RP10184	NEK PLUS ESD S3 CI SRC	£70.50
RV10214	NELSON ESD S3 CI SRC	£72.50
RI20282	NERO ESD S3 CI SRC	£54.50
RI10324	NIGARA UK ESD S3 CI SRC	£66.95
UF20136	NICO S1P SRC	£57.50
RL20282	NOIR S2 SRC	£60.50
SO40053	NORDIC PLUS S3 CI SRC	£61.95
RU20202	NOVA ESD S2 SRC	£47.95
UW20031	NURSE u S1 SRC	£37.95
BC20415	OASIS S1P SRC	£33.95
RL20396	ORANGE ESD S1P SRC	£70.50
RU20056	ORION ESD S1P SRC	£58.95

RP20056	ORION PLUS ESD S1P SRC	£62.50
RI21136	OSLO ESD S1P SRC	£53.95
UW20094	OXFORD S3 SRC	£42.95
RI10414	PANAMA ESD S3 CI SRC	£83.50
RI21044	PARIGI ESD S3 CI SRC	£50.50
RV10024	PARKER ESD S3 CI SRC	£72.50
UM10054	PERFORMANCE S3 CI SRC	£57.50
RV20044	PETER ESD S3 CI SRC	£70.95
SO10043	PITUCON S3 SRC	£41.95
RC20036	POINT CARPET ESD S1P SRC	£70.50
RL20036	POINT ESD S1P SRC	£70.50
SN10044	PREDATOR S3 SRC	£62.95
SO10104	PREMIERE S3 SRC	£48.95
RL20414	PRIME ESD S3 CI SRC	£75.50
RS20204	PROJECT ESD S3 CI SRC	£81.95
UC20064	PROVOKE S3 SRC	£54.50
RC20056	PUSH CARPET ESD S1P SRC	£70.50
RL20056	PUSH ESD S1P SRC	£70.50
RR20364	QUEBEC UK S3 SRC	£51.95
RI11424	QUILL ESD S3 UK CI SRC	£59.95
RI20026	RADIAL ESD S1P SRC	£50.50
RI20064	RAJAS ESD S3 CI SRC	£55.95
RL10036	RAMAS ESD S1P SRC	£73.00
RC20376	RAPTOR CARPET ESD S3 CI SRC	£73.95
RL20376	RAPTOR ESD S3 CI SRC	£75.50
BC10315	REAL S1P SRC	£36.50
RI10064	REBEL ESD S3 CI SRC	£60.95
UW20022	REBOUND S2 SRC	£39.50
RI20036	REFLEX ESD S1P SRC	£50.50
TE20192	REPLY S2 SRC	£32.95
BC10033	REPTILE RS S3 SRC	£32.95
RL1E184	RESCUE ESD S3 CI SRC	£88.50
UW20032	RESPONSE S2 SRC	£39.50
RS20224	RICK ESD S3 CI SRC	£86.50
RU20096	RIGEL ESD S1P SRC	£58.95
RP20096	RIGEL PLUS S1P SRC ESD	£62.50
RL20134	RING ESD S3 CI SRC	£77.50
RI21116	RIO ESD S1P SRC	£52.50
UF20096	ROBERT S1P SRC	£51.95
RV20096	ROBIN ESD S1P SRC	£69.00
RL2E144	ROCKET ESD S3 CI SRC	£108.50
RL10514	RONAN S3 HI CI HRO SRC	£94.95
BC20035	ROTATIONAL S1P SRC	£33.50
RS20164	RUSH ESD S3 CI SRC	£86.50
RV20304	RYAN ESD S3 CI SRC	£68.50
RS20016	RYDER ESD S1P SRC	£80.50
RS20046	SABER ESD S1P SRC	£80.50
SN10034	SAFARI S3 SRC	£61.00
UE10013	SAFE RS S3 SRC	£27.50
UE10123	SAFE UK S3 SRC	£27.95
RL2E214	SAURON ESD S3 WR HI CI HRO SRC	£142.50
SN20034	SAVANA S3 SRC	£58.50
RI00136	SCANDY ESD S1P SRC	£55.50
RV20116	SCOTT ESD S1P SRC	£69.00
RU20124	SCUDO ESD S3 CI SRC	£60.95
RP20124	SCUDO PLUS ESD S3 CI SRC	£64.95
RI10164	SCURO ESD S3 CI SRC	£59.95
RI21226	SHANGHAI ESD S1P SRC	£52.95

RL10114	SHAPE ESD S3 CI SRC	£78.50
RL20184	SHEDIR ESD S3 CI SRC	£64.50
RU20184	SHEDIR PLUS ESD S3 CI SRC	£68.50
UW10012	SHINE S2 SRC	£40.50
RL10043	SHOT ESD S3 CI SRC	£80.95
RL20126	SHOW ESD S1P SRC	£73.50
RR40754	SIBERIAN S3 CI SRC	£52.95
RL10534	SILVER ESD S3 CI SRC	£82.95
UE20013	SIMPLE S3 SRC	£26.95
UW60021	SINERGY SB E A FO SRC	£38.95
RU20076	SIRIO ESD S1P CI SRC	£58.95
RP20076	SIRIO PLUS S1P SRC	£62.50
RP20176	SKAT ESD PLUS S1P SRC	£55.95
RU20036	SKY ESD S1P SRC	£55.95
RP20036	SKY PLUS ESD S1P SRC	£60.50
GO10084	SMASH GTX S3 WR CI SRC	£88.95
RS20056	SNIPER ESD S1P SRC	£80.50
TE20197	SOFT 02 FO SRC	£33.95
SO20104	SOLID u S3 SRC	£45.50
SO30011	SONG u S1 SRC	£40.95
SO30011	SOYUZ S1P SRC	£42.95
RS20036	SPECTER ESD S1P SRC	£75.95
RL1E124	SPIRIT S3 CI WR SRC	£120.95
RR20191	SPRINT ESD S1 SRC	£46.50
RL20103	SPYKE ESD S3 CI SRC	£78.95
RR10624	SQUIRREL S3 ESD UK SRC	£49.50
UA10574	STAR RS S3 SRC	£43.95
RL10376	STEGO ESD S3 CI SRC	£78.50
UF20074	STIG S3 SRC	£55.95
UK10767	STING GRIP 02 FO SRC	£53.95
RI11074	STOCCOLMA ESD S3 CI SRC	£59.50
RU30226	STRAP ESD S1P SRC	£58.95
RS10154	STRIKE ESD S3 CI SRC	£84.95
RL20356	STRONG ESD S3 CI SRC	£75.50
UW20112	STRUCTURE S2 SRC	£37.95
RR20056	SUN S1P SRC	£42.50
UW60061	SUPER SB E A FO SRC	£38.50
UW60041	SURGE SB E A FO SRC	£39.50
RS20144	SVEN ESD S3 CI SRC	£84.50
SO40013	TAIGA S3 CI SRC	£50.50
WN10074	TANGO S3 SRC	£67.50
BC10345	TANNER RS S1P SRC	£32.95
RU20114	TAURUS ESD S3 CI SRC	£60.95
RP20114	TAURUS PLUS ESD S3 CI SRC	£64.95
UM10263	TAXI S3 SRC	£61.95
RR10304	TEAK ESD S3 SRC	£62.50
BC20345	TEAM S1P SRC	£31.95
RI11314	TENERIFE S3 CI HI HRO SRC	£66.50
RR10454	TERRANOVA UK S3 SRC	£53.50
RR10443	TEXAS UK RS S3 SRC	£37.50
RI11334	THANOS ESD S3 UK CI SRC	£59.95
RV20134	THOMAS ESD S3 CI SRC	£67.95
RR20244	TIGER S3 SRC	£42.50
RL20224	TIKI ESD S3 CI SRC	£78.95
RL20534	TIM ESD S3 CI SRC	£76.95
RI10354	TOBI UK ESD S3 CI SRC	£66.50
RI21076	TOKYO ESD S1P SRC	£50.50
BC20023	TONGUE S3 SRC	£32.95

UK20767	TONIC GRIP 02 FO SRC	£51.95
RV20126	TONY ESD S1P SRC	£63.95
UM10013	TRACK S3 SRC	£54.50
RL10544	TRADER PRO ESD S3 CI SRC	£86.50
UM10034	TRAIL S3 HRO CI HI SRC	£71.50
UM10074	TRIBAL S3 SRC	£61.50
RU20106	TRIX ESD S1P SRC	£58.95
SN20056	TROPHY S1P SRC	£54.95
SN20066	TUAREG S1P SRC	£54.50
RS20184	TUCKER ESD S3 CI SRC	£86.50
BC20315	TUDOR S1P SRC	£33.50
RI10074	TWEED ESD S3 CI SRC	£60.95
UC20036	TWISTER S1P SRC	£46.95
RV10304	TYLER ESD S3 CI SRC	£72.50
RR10646	TYNE S3 CI SRC	£56.50
RL20476	ULTRA ESD S1P SRC	£71.50
RI21292	VARSAVIA ESD S2 SRC	£51.50
RU10124	VELAR ESD S3 CI SRC	£63.50
RP10124	VELAR PLUS ESD S3 CI SRC	£67.50
RR20186	VENTO S1P SRC	£46.50
RL20216	VEROK ESD S1P SRC	£70.50
RU20166	VIRGO ESD S3 CI SRC	£57.50
RI20666	VORTIX ESD S1P SRC	£50.50
UF10064	WALTER S3 SRC	£57.95
RL20514	YARVIS S3 HI CI HRO SRC	£89.50
RL20386	YELLOW ESD S1P SRC	£70.50
RC20174	YODA CARPET ESD S3 CI SRC	£77.95
RL20174	YODA ESD S3 CI SRC	£78.95
GO10224	YORK S3 WR SRC CI	£120.95
RR20464	YUKON S3 SRC	£52.95
RL20292	ZELDA S2 SRC	£63.00
RS20214	ZORBI ESD S3 SRC	£81.95

*Some safety footwear is subject to VAT