(ii) by adding after the said paragraph (*d*) thus substituted the following further paragraph :—

"(*e*) the number of unit certificates of such part of the total savings certificate holding as was issued on or after 1st August, 1956, or 600 unit certificates, whichever is the less.".

2. The Interpretation Act, 1889(**a**), applies to the interpretation of these Regulations as it applies to the interpretation of an Act of Parliament.

3. These Regulations may be cited as the Ulster and Colonial Savings Certificates (Income Tax Exemption) (Amendment) Regulations, 1956, and shall come into force on the first day of August, nineteen hundred and fifty-six.

Dated the twenty-fifth day of July, nineteen hundred and fifty-six.

Martin Redmayne,
Edward Wakefield,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

(*This Note is not part of the Regulations, but is intended to indicate their general purport.*)

These regulations amend regulation 3 of the Ulster and Colonial Savings Certificates (Income Tax Exemption) Regulations, 1956. Their effect is to increase, by the addition of 600 unit certificates issued on or after 1st August, 1956, the maximum holding of Ulster, Colonial and certain other Savings Certificates the interest on which is in certain circumstances exempt from income tax under Section 193 of the Income Tax Act, 1952.

RELIEFS FOR CAPITAL EXPENDITURE

1956 No. 1295

The Investment Allowances (Fuel Economy Plant) Order, 1956

Made - - - -	17*th August,* 1956
Laid before the House of Commons - -	22*nd August,* 1956
Coming into Operation	23*rd August,* 1956

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (4) of section fifteen of the Finance Act, 1956(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Paragraph (*b*) of subsection (3) of section fifteen of the Finance Act, 1956, shall apply to plant of the descriptions specified in the first column of the Schedule to this Order, and shall so apply with effect from the eighteenth day of February, nineteen hundred and fifty-six; but where a condition is specified in the second column of that Schedule in relation to

(a) 52 & 53 Vict. c. 63. (b) 4 & 5 Eliz. 2. c. 54.

any description of plant, the said paragraph (*b*) shall only apply to plant of that description in a case in which the condition is satisfied.

2.—(1) This Order may be cited as the Investment Allowances (Fuel Economy Plant) Order, 1956.

(2) This Order shall come into operation on the twenty-third day of August, nineteen hundred and fifty-six.

Dated this seventeenth day of August, 1956.

Peter Legh,
Harwood Harrison,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

Description of Plant	Conditions (if any)
1. The following mechanical firing equipment for solid fuel:—	
(*a*) Sprinkler, spreader, coking, underfeed, chain-grate, travelling grate and ram type mechanical stokers.	—
(*b*) Preburners incorporating automatic firing equipment.	—
(*c*) Pulverised fuel burners.	—
(*d*) The following ancillary equipment:— fuel elevators; fuel conveyors; fuel bunkers; fuel hoppers; pulverising mills; ash skips; ash hoists; ash conveyors.	On condition that the equipment is installed as a necessary part of plant of a description comprised in subparagraph (*a*), (*b*) or (*c*) of this paragraph.
2. The following oil firing equipment:—	
(*a*) Fully automatic, semi-automatic and hand controlled oil burners of the followng types:— pressure jet burners: high pressure, low pressure and medium pressure air burners; steam atomising burners; rotary cup and vaporising burners.	—
(*b*) The following ancillary equipment:— oil storage tanks; oil service tanks; oil tank gauges; oil service piping; oil heaters; tracer lines; oil cut-off valves; oil filters; oil pumps.	On condition that the equipment is installed as a necessary part of plant of a description comprised in subparagraph (*a*) of this paragraph.
3. The following back pressure and pass-out engines and turbines, and equipment ancillary thereto:—	
(*a*) Engines or turbines which discharge the whole or a substantial part of their exhaust vapours to process steam or heating systems.	—.

Description of Plant	Conditions (if any)
(*b*) The following ancillary equipment:— electrical alternators; electrical generators; electrical switch-gear; electrical transformers; steam condensers; extraction pumps; steam driers; oil separators; steam make-up valves; steam de-superheaters.	On condition that the equipment is installed as a necessary part of plant of a description comprised in sub-paragraph (*a*) of this paragraph.
4. The following waste heat recovery equipment:—	
(*a*) Flue gas feed water economisers.	—
(*b*) Waste heat boilers for producing steam or hot water.	—
(*c*) Air pre-heaters; superheaters; heat exchangers; heat recuperators.	On condition that the equipment is installed for the purpose of recovering for use heat from hot waste gases, vapours or liquids.
5. Feedwater treatment plant.	On condition that the plant is installed as part of a steam boiler installation.
6. Steam accumulators.	—
7. Filter presses.	On condition that the press is installed for the purpose of reducing the amount of artificial heat required to dry or calcine any material.
8. The following control equipment:—	
(*a*) Automatic combustion regulators; automatic dampers; thermostats; pressure switches; time switches; boiler water level controls; gas pressure governors.	On condition that the equipment is installed for the purpose of controlling the production, distribution or utilisation of heat.
(*b*) Indicating and recording instruments, the following:— CO_2 indicators; CO_2 recorders; draught gauges; flue gas temperature pyrometers; steam meters; boiler feed water meters; smoke density alarms; smoke density indicators; smoke density recorders.	On condition that the instruments are affixed to boiler or other installations.
(*c*) Forced draught fans; induced draught fans; smoke eliminating doors and fittings of the type developed by the Fuel Research Station.	On condition that the equipment is installed for the purpose of assisting the control of combustion in a boiler or furnace.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport.)

Section 15 (3) (*b*), Finance Act, 1956, provides that investment allowances are to be continued for expenditure incurred after 17th February, 1956, on prescribed fuel-saving plant if it is installed by way of modification or replacement of plant in use in the United Kingdom. This Order, made under Section 15 (4), prescribes a list of the fuel-saving plant and the conditions, if any, upon which such plant is prescribed.

INDUSTRIAL ORGANISATION AND DEVELOPMENT

1956 No. 986

The Lace Furnishings Industry (Export Promotion Levy) (Revocation) Order, 1956

Made - - - -	*28th June*, 1956
Coming into Operation	*30th June*, 1956

Whereas the Board of Trade have in pursuance of the powers conferred upon them by section 9 of the Industrial Organisation and Development Act, 1947(**a**), made the Lace Furnishings Industry (Export Promotion Levy) Order, 1951(**b**), and Orders amending that Order:

And Whereas by virtue of subsection (7) of that section the said Orders may be revoked by an Order made by the Board of Trade:

And Whereas a draft of this Order has been approved by a resolution of each House of Parliament:

Now, therefore, the Board of Trade in pursuance of the powers conferred upon them by section 9 of the Industrial Organisation and Development Act, 1947, hereby order as follows:—

1. The Lace Furnishings Industry (Export Promotion Levy) Order, 1951, the Lace Furnishings Industry (Export Promotion Levy) (Amendment) Order, 1952(**c**), the Lace Furnishings Industry (Export Promotion Levy) (Amendment No. 2) Order, 1953(**d**), and the Lace Furnishings Industry (Export Promotion Levy) (Amendment No. 3) Order, 1954(**e**), are hereby revoked.

2.—(1) The Interpretation Act, 1889(**f**), shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament, and as if this Order and the Orders hereby revoked were Acts of Parliament.

(2) This Order may be cited as the Lace Furnishings Industry (Export Promotion Levy) (Revocation) Order, 1956, and shall come into operation on the 30th day of June, 1956.

Dated this 28th day of June, 1956.

Derek Walker-Smith,
Parliamentary Secretary
to the Board of Trade.

(a) 10 & 11 Geo. 6. c. 40.
(b) S.I. 1951/1124 (1951 I, p. 1131).
(c) S.I. 1952/2239 (1952 I, p. 1239).
(d) S.I. 1953/1913 (1953 I, p. 878).
(e) S.I. 1954/1717 (1954 I, p. 998).
(f) 52 & 53 Vict. c. 63.