PURCHASE TAX

The Purchase Tax (No. 1) Order, 1950

1950 No. 89

Made - - - -	19*th January*, 1950
Laid before the House of Commons	23*rd January*, 1950
Coming into Operation	1*st February*, 1950

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one of the Finance Act, 1948(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Part I of the Eighth Schedule to the Finance Act, 1948, shall be amended by adding at the end of Group 25 therein the following paragraph:—

"(*e*) Maps ... ... Not chargeable under this Group."

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order, 1950.

(2) This Order shall come into operation on the first day of February, nineteen hundred and fifty.

Dated this nineteenth day of January, 1950.

Wm. Hannan,
R. J. Taylor,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

Maps having pictorial or decorative features have hitherto been chargeable with purchase tax under Group 25 of Part I of the Eighth Schedule to the Finance Act, 1948. This Order prevents such maps from being chargeable under that Group. The Order does not, however, prevent maps of certain kinds from being chargeable under some other Group; e.g. calendars or greeting cards incorporating maps remain chargeable under Group 34.

(a) 11 & 12 Geo. 6. c. 49.