PURCHASE TAX

The Purchase Tax (No. 1) Order, 1951

1951 No. 60

Made - - - -	15*th January*, 1951
Laid before the House of Commons	17*th January*, 1951
Coming into Operation	12*th February*, 1951

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (2) of section sixteen of the Finance Act, 1946(a), and of all other powers enabling them in that behalf, hereby make the following Order:

1. The Fourth Schedule to the Finance Act, 1946 (which sets out the classes of goods relevant to the provisions in the enactments relating to purchase tax about the application of chargeable processes) shall have effect with the addition thereto of the following paragraph:—

"6. Stationery and office requisites consisting of, or wholly or partly made from, paper, paper board or similar material, but excluding—

(*a*) diaries, calendars and similar articles, and

(*b*) articles of any of the descriptions known as greeting cards, and

(*c*) stencils, address plates and similar articles."

2. This Order may be cited as the Purchase Tax (No. 1) Order, 1951, and shall come into operation on the twelfth day of February, nineteen hundred and fifty-one.

Dated this fifteenth day of January, 1951.

Charles Royle,

H. W. Bowden,

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.)

This Order adds certain kinds of stationery and office requisites to the Fourth Schedule to the Finance Act, 1946, which sets out the classes of goods which are subject to the provisions of section 16 *et seq.* of that Act. Under these provisions purchase tax is chargeable in respect of goods of the relevant classes which are the result of a chargeable process as therein defined. These provisions are in effect supplementary to the general purchase tax provisions regarding the charge of tax and apply in the case of certain transactions where goods of the relevant classes do not attract tax under the general provisions.

(a) 9 & 10 Geo. 6. c. 64.