approved by Orders in Council of the 30th day of June, 1890(a), the 19th day of May, 1899(b), and the 28th day of May, 1936(c), respectively, shall extend to Documents of the Ministry of Materials.

RAYMOND EVERSHED, *M.R.*

The Lords Commissioners of Her Majesty's Treasury approve of this Rule.

DENNIS VOSPER.
H. R. MACKESON.

Further approved by the Minister of Materials.

SWINTON.

6th May, 1952.

PURCHASE TAX

1952 No. 193

The Purchase Tax (No. 1) Order, 1952

Made - - - -	*4th February*, 1952
Laid before the House of Commons	*6th February*, 1952
Coming into Operation	*11th February*, 1952

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(d), and of all other powers enabling them in that behalf, hereby make the following Order :—

1.—(1) The goods chargeable with purchase tax under Group 25 (Pictures, prints, engravings, photographs, figures, busts, reliefs, vases, and similar articles, of a kind produced in quantity for general sale) shall not include articles comprised in paragraph (*i*) of Group 11 (certain containers for food or drink and similar articles).

(2) Accordingly in Group 25 for the words " other than articles comprised in paragraph (*c*) or (*d*) of Group 34 " there shall be substituted the words " other than articles comprised in paragraph (*i*) of Group 11 or in paragraph (*c*) or (*d*) of Group 34 ".

2.—(1) The goods chargeable with purchase tax under Group 29 (Fancy or ornamental articles suitable for personal or domestic use, and of a kind produced in quantity for general sale) shall cease to include articles which are comprised in any other Group but are not chargeable under that other Group, except articles which consist of or incorporate figures, or are decorated by hand painting, or are miniatures of or otherwise imitate other articles.

(2) The goods chargeable with purchase tax under Group 29 shall also cease to include any articles which consist of or incorporate figures, or are decorated by hand painting, or are miniatures of or otherwise imitate other articles, but which are comprised in the said paragraph (*i*) of Group 11.

(a) Rev. XIX, p. 746 (b) S.R. & O. 1899/451; Rev. XIX, p. 751; 1899, p. 1238.
(c) S.R. & O. 1937/1051; Rev. XIX, p. 761; 1937, p. 2013. (d) 11 & 12 Geo. 6. c. 49.

(3) Accordingly Group 29 shall be amended so as to read as set out in the Schedule to this Order (by substituting new paragraphs (*a*), (*b*) and (*c*) for the existing paragraphs (*a*) and (*b*)).

3. In the foregoing Articles references to a Group or part of a Group refer to Part I of the Eighth Schedule to the Finance Act, 1948(**a**), as amended—

(*a*) in the case of paragraph (*i*) of Group 11 by the Finance Act, 1951(**b**); and

(*b*) in the case of Group 25 by the Purchase Tax (No. 1) Order, 1950(**c**), the Purchase Tax (No. 5) Order, 1950(**d**), and the Purchase Tax (No. 7) Order, 1950(**e**).

4. This Order may be cited as the Purchase Tax (No. 1) Order, 1952, and shall come into operation on the eleventh day of February, nineteen hundred and fifty-two.

Dated this fourth day of February, 1952.

H. R. Mackeson,
Dennis Vosper,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

GROUP 29, AS AMENDED

Fancy or ornamental articles suitable for personal or domestic use, and of a kind produced in quantity for general sale:—

(*a*) Articles which consist of or incorporate figures, or are decorated by hand-painting, or are miniatures of or otherwise imitate other articles, but which are not comprised in paragraph (*i*) of Group 11	Third.
(*b*) Articles which are not comprised either in paragraph (*a*) of this Group or in any other Group	Second.
(*c*) Articles which are not comprised in paragraph (*a*) of this Group, but are comprised in some other Group ...	Not chargeable under this Group.

EXPLANATORY NOTE

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

This Order relieves from purchase tax certain articles in the category of vessels designed for use primarily as containers for food or drink, and serving trays, bread boards, etc., which are at present chargeable at 100 per cent. by reason of being, e.g., in the form of figures, decorated by hand-painting, etc.

It does so by amending Part I of the Eighth Schedule to the Finance Act, 1948, which sets out the classes of goods chargeable with the tax, and provides that articles which are not chargeable under Group 11 by virtue of paragraph (*i*) of that Group shall not be chargeable under Groups 25 or 29.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) 14 & 15 Geo. 6. c. 43.
(**c**) S.I. 1950/89; 1950 II, p. 480. (**d**) S.I. 1950/225; 1950 II, p. 485.
(**e**) S.I. 1950/561; 1950 II, p. 491.

The alteration does not affect articles which are within the ambit of Groups other than 25 or 29 (e.g., Group 27, goldsmiths' and silversmiths' wares): these will remain chargeable under the appropriate Group.

The Order also provides that articles shall not be chargeable at 66⅔ per cent. under Group 29 if they are *comprised* in any other Group—e.g., if they are mentioned in any other Group as "Not chargeable under this Group". The superseded paragraph (*b*) of Group 29 excluded only articles which were *chargeable* under other Groups.

1952 No. 1423

The Purchase Tax (No. 2) Order, 1952

Made - - - -	29*th July*, 1952
Laid before the House of Commons	31*st July*, 1952
Coming into Operation	4*th August*, 1952

The Lords Commissioners of Her 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. Group 18 in Part I of the Eighth Schedule to the Finance Act, 1948, shall be amended as follows:—

(*a*) in paragraph (*a*) (under which, as amended by paragraph 6 of the Fifth Schedule to the Finance Act, 1951(**b**), wireless receiving sets of the domestic, portable or road vehicle types and valves suitable for use therewith are chargeable at the second rate) after the word "valves" there shall be inserted the words "and loud speakers";

(*b*) at the end of the Group there shall be added the following paragraph:—

"(*c*) apparatus of the domestic type designed for receiving wireless programmes re-transmitted by wire ... ... Second."

2. This Order may be cited as the Purchase Tax (No. 2) Order, 1952.

3. This Order shall come into operation on the fourth day of August, nineteen hundred and fifty-two.

Dated this twenty-ninth day of July, 1952.

Dennis Vosper,
Hendrie D. Oakshott,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order provides that domestic radio and television relay apparatus and loud speakers for use with taxable wireless sets shall be chargeable with purchase tax at 66⅔ per cent., thus ensuring that they are taxed at the same rate as the radio and television sets which receive broadcast programmes direct.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) 14 & 15 Geo. 6. c. 43.