8.—(1) The seating capacity of every vehicle shall be clearly marked with letters not less than one inch in height inside the vehicle in such a position as to be visible from the outside thereof, or on the outside of the vehicle either at the rear or on the nearside thereof.

(2) Every such marking shall—

(*a*) in the case of a double-decked vehicle, indicate respectively the seating capacity of the lower and upper deck;

(*b*) in the case of a single-decked vehicle specially constructed or adapted for the carriage of standing passengers and in respect of which a certificate has been issued under Regulation 6 of these Regulations, indicate respectively the seating and standing capacity of the vehicle;

(*c*) in any other case, indicate the seating capacity of the vehicle.

9. Nothing in these Regulations shall apply to a public service vehicle to which the Public Service Vehicles (International Circulation) Regulations 1948(**a**), applies.

Given under the Official Seal of the Minister of Transport and Civil Aviation this second day of December, 1954.

(L.S.)

John Boyd-Carpenter,
The Minister of Transport
and Civil Aviation.

EXPLANATORY NOTE

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

These Regulations make provision for determining the number of passengers which may be carried on public service vehicles and trolleybuses, and as to the marking of such vehicles to show their carrying capacity.

PURCHASE TAX

1954 No. 1

The Purchase Tax (No. 1) Order, 1954

Made - - - -	1*st January*, 1954
Laid before the House of Commons - -	4*th January*, 1954
Coming into Operation	6*th January*, 1954

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,

(a) S.I. 1948/609 (Rev. XX, p. 430: 1948 I, p. 3748).

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, as amended by any subsequent enactment or Order, shall have effect subject to the amendments set out in the Schedule to this Order.

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order, 1954.

(2) This Order shall come into operation on the sixth day of January, nineteen hundred and fifty-four.

Dated this first day of January, 1954.

Edward Heath,
Hendrie D. Oakshott,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

1. The exemptions for certain fabrics in paragraph (*c*) of Group 6 shall not apply to elastic fabrics and, accordingly, in the said paragraph (*c*) after the words "pile fabrics" there shall be added the words "elastic fabrics".

2. For paragraph (*a*) of Group 9 (which charges floor coverings at 25 per cent. but exempts certain floor tiles and floor strips) there shall be substituted the following paragraph:—

"(*a*) (i) Floor coverings of textile material and, except for tiles, strips or blocks, other floor coverings ... ... 25 per cent.

(ii) Tiles, strips and blocks of a kind suitable for laying on or fixing to floors or sub-floors, not of metal, and of a thickness (excluding any backing) of less than $\frac{3}{8}$ inch or, if of wood or cork, of less than $\frac{5}{8}$ inch ... ... 25 per cent."

3. In paragraph (i) of Group 11 (which provides that vessels for food and drink, bowls, jugs and ewers shall not be chargeable under that Group but makes certain exceptions, including an exception for articles coated or plated with silver) for the words "coated or plated with silver" there shall be substituted the words "coated or plated with precious metal".

EXPLANATORY NOTE

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

1. This Order excludes elastic fabrics from the Purchase Tax exemption for certain tissues and fabrics and they thus become chargeable at the same rates as other taxable fabrics, namely 25 per cent. or 50 per cent. according to width.

2. It makes certain tiles, strips and blocks of a kind suitable for laying on or fixing to floors, chargeable with the tax at the same rate as other floor coverings, namely 25 per cent.

3. It modifies the exemption for certain vessels for food and drink so as to exclude therefrom such vessels if they are gilt or gold plated.

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