(*b*) the failure of any part through or by means of which the force necessary to apply the brake to any wheel is transmitted would not cause such wheel to become detached from the vehicle, and

(*c*) all the wheels of the vehicle are fitted with brakes all of which are operated by one means of operation."

Given under the Official Seal of the Minister of Transport and Civil Aviation this twenty-fourth day of March, 1955.

(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.)

Regulation 14 of the Public Service Vehicles (Conditions of Fitness) Regulations, 1941, provides that all brakes required to be fitted under the Regulations shall act directly on the wheels of the vehicle and not through the transmission gear. These Regulations amend the said Regulation 14 so that public service vehicles registered on or after the 1st January, 1955, can, under certain conditions, be fitted with brakes which do not operate directly on the wheels but through the transmission gear.

PURCHASE TAX

1955 No. 100

The Purchase Tax (No. 1) Order, 1955

Made - - - -	19*th January*, 1955
Laid before the House of Commons	21*st January*, 1955
Coming into Operation	24*th January*, 1955

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 subsection (4) of section twelve of the Finance Act, 1954(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) At the end of Group 35 of Part I of the Eighth Schedule to the Finance Act, 1948, there shall be added the following paragraph:—

" (*f*) Motor units (assembled or unassembled) suitable for fitting to pedal bicycles to equip them with a system of mechanical propulsion ... ... 25 per cent."

(a) 11 & 12 Geo. 6. c. 49. (b) 2 & 3 Eliz. 2. c. 44.

(2) In section twelve of the Finance Act, 1954 (which relates to the charge of tax on incomplete or unfinished goods) the expression "prescribed class" shall include motor units (assembled or unassembled) suitable for fitting to pedal bicycles to equip them with a system of mechanical propulsion.

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order, 1955.

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

Dated this 19th day of January, 1955.

Hendrie D. Oakshott,
Martin Redmayne,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order

1. makes motor propulsion units for pedal bicycles taxable at the same rate as pedal cycles and motor cycles, namely 25 per cent.; and

2. provides that such motor propulsion units for pedal bicycles as are incomplete or unfinished when tax becomes chargeable on them shall be treated as if they were complete and finished.

1955 No. 101

The Purchase Tax (No. 2) Order, 1955

Made - - - -	19*th January*, 1955
Laid before the House of Commons	21*st January*, 1955
Coming into Operation	24*th January*, 1955

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. 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.

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