ASCERTAINMENT OF TAX

1959 No. 641

The Purchase Tax (No. 1) Order, 1959

Made - - - -	*7th April*, 1959
Laid before the House of Commons	*7th April*, 1959
Coming into Operation	*8th April*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (4) of section twelve of the Finance Act, 1954(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. 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 television receiving sets of the domestic, portable or road vehicle types and apparatus of the domestic type designed for receiving television programmes re-transmitted by wire, except kits of parts.

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order, 1959.

(2) This Order shall come into operation on the eighth day of April, nineteen hundred and fifty-nine.

Dated this seventh day of April, 1959.

Michael Hughes-Young,
P. E. O. Bryan,
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 provides that television receiving sets and apparatus for television relay reception, if incomplete or unfinished when tax becomes chargeable, shall be treated as if complete and finished.

(a) 2 & 3 Eliz. 2. c. 44.