STATUTORY INSTRUMENTS

1964 No. 1290

PURCHASE TAX

The Purchase Tax (No. 1) Order 1964

Made - - - -	11*th August* 1964
Laid before the House of Commons - -	17*th August* 1964
Coming into Operation	18*th August* 1964

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 2(3) of the Purchase Tax Act 1963(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) In Group 12 (appliances and apparatus of a kind used for domestic purposes) of Part I of Schedule 1 to the Purchase Tax Act 1963, for paragraphs (1) to (6A) of the heading "Exempt" (as amended by the Purchase Tax (No. 3) Order 1963(b)) there shall be substituted the paragraphs set out in the Schedule to this Order.

(2) The Purchase Tax (No. 3) Order 1963 is hereby revoked.

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order 1964.

(2) The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 18th August 1964.

John Peel,
M. A. Hamilton,
Two of the Lords Commissioners of Her Majesty's Treasury.

11th August 1964.

SCHEDULE

GROUP 12 EXEMPTIONS: PARAGRAPHS SUBSTITUTED FOR PARAGRAPHS (1)-(6A)

(1) Cooking appliances (not being oil burning or electrically or gas operated appliances of a kind used for cooking and also for space heating), the following:—

(i) stoves, ranges and ovens;

(ii) boiling rings, grillers and hot-plates.

(2) Appliances for space heating or for water heating, whether or not incorporating one or more electrically operated fans, pumps or feeder mechanisms or electrically or gas operated ignition or combustion controls, but not otherwise electrically or gas operated and not burning oil.

(3) Oil burning appliances, whether or not incorporating one or more electrically operated fans or pumps or electrically or gas operated ignition or combustion controls, but not otherwise electrically or gas operated, the following:—

(i) furnaces for central heating systems;

(ii) appliances for water heating.

(a) 1963 c. 9. (b) S.I. 1963/1528 (1963 III, p. 2872). (c) 52 & 53 Vict. c. 63.

(4) Gas burning furnaces for central heating systems, whether or not incorporating one or more electrically operated fans, pumps or ignition or combustion controls, but not otherwise electrically operated, the following:—

(i) water boilers of an output not less than 30,000 British thermal units per hour;

(ii) appliances designed only for the transmission of heated air through a system of ducting to two or more rooms simultaneously.

(5) Electrically operated appliances for space heating, the following:—

(i) appliances for central heating systems, being appliances designed for a sustained output, when installed, not less than 30,000 British thermal units per hour (on the assumption, if the output varies with working conditions, that the appliance is working under average winter conditions) and being—

(I) water boilers, or

(II) appliances designed only for the transmission of heated air through a system of ducting to two or more rooms simultaneously;

(ii) storage heaters, being—

(I) appliances which store heat in suitable material incorporated in the appliance, where the ratio of the weight of the appliance (expressed in pounds) to the total load (expressed in kilowatts) of all the heating circuits in the appliance is not less than 70 pounds to the kilowatt, or

(II) appliances (not falling within paragraph (I) above) which store heat in suitable material incorporated in the appliance, and in the opinion of the Commissioners, after consultation with the Electricity Council, do so in a manner fitting them for operation under off-peak electricity tariffs, or

(III) appliances which in the opinion of the Commissioners, after consultation with the Electricity Council, are so designed as to provide heat for storage in material forming part of the structure in which the appliance is used and to do so in a manner fitting them for operation under off-peak electricity tariffs.

(6) Parts of appliances comprised in paragraph (1) above, parts (other than a part or collection of parts constituting an electrically operated fan or pump or an electrically or gas operated ignition or combustion control) of appliances comprised in paragraphs (2) to (4) above, and parts, not electrically operated, of oil burning space heaters; but not in any case including a part or collection of parts constituting an oil burning space heater.

EXPLANATORY NOTE

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

This Order extends the purchase tax exemptions for certain space heating and water heating appliances, and sets out in a simpler form all the exemptions now effective for space heating, water heating and cooking appliances. The extensions are as follows:—

(1) electric space heating appliances of the storage type may obtain exemption either by reference to a ratio of weight to kilowatt load, as hitherto, or by direct reference to their suitability for operation under off-peak electricity tariffs;

(2) certain appliances not primarily operated by electricity or gas are exempted notwithstanding that they incorporate electrically operated feeder mechanisms or electrically or gas operated ignition or combustion controls.