1965 No. 1386

PURCHASE TAX

The Purchase Tax (No. 1) Order 1965

Made - - - - - -	8*th July* 1965
Laid before the House of Commons - - - -	12*th July* 1965
Coming into Operation - - - -	14*th July* 1965

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. In Group 11 (furniture, hardware, ironmongery, turnery, table-ware, kitchen-ware and toilet-ware, being articles of a kind used for domestic or office purposes) of Part I of Schedule 1 to the Purchase Tax Act 1963, the following shall be substituted for paragraph (2) of the heading " Exempt ":—

" (2) Invalid aids, the following:—

(i) invalid chairs;

(ii) over-bed tables and bed rests;

(iii) commode chairs, commode stools, devices incorporating a bidet jet and warm air dryer, and frames or other devices for assistance in sitting over or rising from a sanitary appliance;

(iv) bath rails, and seats for use in baths or under showers;

(v) lazy tongs and similar devices."

2. In Group 20 (toys, games and fireworks, and articles for use in sports, games, amusements, gymnastics or athletics) of the said Part I, the heading " Exempt " shall be amended as follows—

(*a*) in paragraph (1), after " Swings " there shall be inserted " climbing frames, horizontal bars, parallel bars "; and

(*b*) the following paragraphs shall be inserted after paragraph (1)—

" (1A) Wall-bars, beams and climbing ropes, being of a kind installed in gymnasiums.

(1B) Diving boards and diving stages."

3.—(1) This Order may be cited as the Purchase Tax (No. 1) Order 1965.

(2) The Interpretation Act 1889(**b**) 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 14th July 1965.

Harriet Slater,

Ifor Davies,

Two of the Lords Commissioners of Her Majesty's Treasury

8th July 1965

(**a**) 1963 c. 9. (**b**) 52 & 53 Vict. c. 63.

EXPLANATORY NOTE

(This Note does not form part of the Order.)

This Order exempts from purchase tax—

(1) the following invalid aids:—

(*a*) bed rests;

(*b*) devices incorporating a bidet jet and warm air dryer;

(*c*) frames or other devices for assistance in sitting over or rising from a sanitary appliance;

(*d*) bath rails, and seats for use in baths or under showers;

(*e*) lazy tongs and similar devices; and

(2) the following playground, gymnastic or swimming equipment:—

(*a*) climbing frames, horizontal bars and parallel bars;

(*b*) wall-bars, beams and climbing ropes of a kind installed in gymnasiums; and

(*c*) diving boards and diving stages.