STATUTORY INSTRUMENTS

1968 No. 709

PURCHASE TAX

The Purchase Tax (No. 1) Order 1968

Made - - - -	*6th May* 1968
Laid before the House of Commons	10*th May* 1968
Coming into Operation	13*th May* 1968

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 12 (appliances and apparatus of a kind used for domestic purposes) of Part I of Schedule 1 to the Purchase Tax Act 1963, in paragraphs 4(i) and (5)(i) of the heading " Exempt " (being paragraphs inserted in that heading by the Purchase Tax (No. 1) Order 1964(b)), for " 30,000 " (the minimum output per hour of British thermal units for certain water boilers and other appliances for central heating systems) there shall be substituted " 20,000 ".

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order 1968.

(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 13th May 1968.

E. Alan Fitch,
Harry Gourlay,
Two of the Lords Commissioners of Her Majesty's Treasury.

6th May 1968.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order reduces from 30,000 to 20,000 British thermal units per hour the qualifying limit for the exemption from purchase tax of certain gas-fired water boilers and electrical appliances for domestic central heating systems.

(a) 1963 c. 9. (b) S.I. 1964/1290 (1964 II, p. 2971). (c) 1889 c. 63.