STATUTORY INSTRUMENTS

1969 No. 1736

PURCHASE TAX

The Purchase Tax (No. 1) Order 1969

Made - - - -	*4th December* 1969
Laid before the House of Commons	*8th December* 1969
Coming into Operation -	*1st January* 1970

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) This Order may be cited as the Purchase Tax (No. 1) Order 1969.

(2) In the following Articles of this Order, any reference to a Group is to a Group in Part I of Schedule 1 to the Purchase Tax Act 1963 (chargeable and exempt goods and rates of tax), as amended by subsequent Acts and orders.

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

(4) This Order shall come into operation on 1st January 1970.

2. In Group 6, under the heading "Exempt", after the words "air cushions" there shall be inserted the words "disposable incontinence pads".

3. In Group 7, under the heading "Exempt"—

(*a*) in paragraph (1)(v) after the words "bonded fibre fabric" there shall be inserted the words "not put up for retail sale"; and

(*b*) after paragraph (15) there shall be inserted the following paragraph:—

"(16)(*a*) Polyolefin fabrics, that is to say fabrics woven from polyolefin strip (including split film) which, after weaving, is not less than 1 millimetre in width, and having not more than 40 strips (including both warp and weft) per square inch of fabric.

(*b*) Fabrics woven from polyolefin strip (including split film) which, after weaving, is not less than 1 millimetre in width, and jute or flax threads, and having not more than 40 strips or threads (including both warp and weft) per square inch of fabric".

4. In Group 12, after the words "mechanical lighters" (in the heading) there shall be inserted a semi-colon and the words "elements for electrically operated ceiling, wall or floor heating systems"; and after paragraph (*d*) there shall be inserted the following paragraph:—

"(*e*) Elements for electrically operated ceiling, wall or floor heating systems, being elements which consist of electrically ... 36⅔%

(a) 1963 c. 9. (b) 1889 c. 63.

conductive or resistive material in strip or sheet form between two layers of insulating material, whether or not supplied in lengths which require to be cut or sealed or fitted with connectors during installation ".

5. In Group 19A, under the heading " Not chargeable under this Group ", after paragraph 2 there shall be inserted the following paragraph:—

" 3. Instruments which are—

(i) suitable only for use in a course of instruction; and

(ii) capable of operation only from mains supply; and

(iii) incapable of erasing instructional material pre-recorded on magnetic tape or other recording material ".

Walter Harrison,

E. G. Perry,

Two of the Lords Commissioners of Her Majesty's Treasury

4th December 1969.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order amends the Schedule of goods chargeable with purchase tax.

It relieves from the tax disposable incontinence pads.

It amends the exemption for bonded fibre fabric so that any that is put up for retail sale is chargeable.

It relieves from the tax certain polyolefin fabrics.

It adds certain elements for electrically operated ceiling, wall or floor heating systems to the goods chargeable with the tax under the Group (Group 12) which includes corresponding complete appliances and apparatus.

It excludes certain instruments for instructional use from charge as tape recorders and reproducers.