1971 No. 155

PURCHASE TAX

The Purchase Tax (No. 1) Order 1971

Made - - -	*29th January* 1971
Laid before the House of Commons	*29th January* 1971
Coming into Operation	*1st February* 1971

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 1971.

(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 1st February 1971.

2. In Group 9 of Part I of Schedule 1 to the Purchase Tax Act 1963, in paragraph (*a*)(ii), after the words "three-eighths of an inch" there shall be inserted the words "or, if ceramic, of less than one-quarter of an inch".

3. In Group 26 of Part I of Schedule 1 to the Purchase Tax Act 1963, after paragraph (1) of the heading "Exempt", there shall be inserted the following paragraph :—

(2) Envelopes, being more than $9\frac{1}{4}$ inches long and more than $4\frac{3}{4}$ inches wide.

P. L. Hawkins,
V. H. Goodhew,
Two of the Lords Commissioners of Her Majesty's Treasury.

29th January 1971.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends the Schedule of goods chargeable with purchase tax.
It excludes from the tax certain ceramic floor tiles.
It relieves from the tax certain large envelopes.

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