The Purchase Tax (No. 11) Order, 1950

1950 No. 2104

Made - - - -	*22nd December*, 1950
Laid before the House of Commons	*27th December*, 1950
Coming into Operation	*1st January*, 1951

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one of the Finance Act, 1948(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Part I of the Eighth Schedule to the Finance Act, 1948, shall be amended by the substitution for paragraph (*b*) of Group 3 of the following paragraph:—

"(*b*) (i) Articles made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached and designed specially for industrial use ... ... First.

(ii) Articles made wholly or partly of skin of any kind commonly known as sheepskin but not containing any other fur skin ... ... First.

2. This Order may be cited as the Purchase Tax (No. 11) Order, 1950, and shall come into operation on the First day of January, nineteen hundred and fifty-one.

Dated this Twenty-Second day of December, 1950.

Charles Royle,
H. W. Bowden,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

This Order reduces from 100 per cent. to 33⅓ per cent. the rate of purchase tax on certain sheepskin gloves which hitherto have not had the benefit of the lower rate, which only applied to gloves designed for industrial use. The existing provision relating to the latter type of gloves is preserved by the Order.

(a) 11 & 12 Geo. 6. c. 49.