2. EXEMPTIONS

GRAMOPHONE RECORDS

The Purchase Tax (No. 2) Order, 1948

1948 No. 1829

Made - - - -	31*st July*, 1948
Laid before the House of Commons	4*th August*, 1948
Coming into Operation	10*th August*, 1948

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, and of all other powers enabling them in that behalf hereby make the following Order:— 11 & 12 Geo. 6. c. 49.

1. Gramophone records of a kind not produced in quantity for general sale shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax. Exemption of certain gramophone records from charge of purchase tax.

2. The Eighth Schedule to the Finance Act, 1948, shall be amended by substituting for paragraph (*b*) of Group 19 therein the following paragraph— Consequential amendments.

" (*b*) Player piano records and gramophone records:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph.....Second

(ii) gramophone records for the reproduction of speech, specially adapted for the use of the blind.....Exempt

(iii) gramophone records of a kind not produced in quantity for general sale.....Exempt "

3.—(1) This Order may be cited as the Purchase Tax (No. 2) Order, 1948.

(2) The Interpretation Act, 1889, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Parliament. 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the tenth day of August nineteen hundred and forty-eight.

Dated this thirty-first day of July nineteen hundred and forty-eight.

C. James Simmons,
Joseph Henderson,
Two of the Lords Commissioners of
His Majesty's Treasury.