The Purchase Tax (No. 2) Order, 1950

1950 No. 106

Made - - - -	23*rd January*, 1950
Laid before the House of Commons	25*th January*, 1950
Coming into Operation	30*th January*, 1950

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. The goods chargeable with purchase tax under paragraph (*b*) of Group 10 in Part I of the Eighth Schedule to the Finance Act, 1948, shall cease to include any of the following goods of the class described in that paragraph, namely—

(*a*) single-coloured corrugated papers ;

(*b*) single-coloured papers not decorated by printing, embossing or otherwise, being chromo, surface or enamel papers, flint papers, metal-faced papers or coated art papers ;

(*c*) papers not produced for general sale, being papers decorated with a pattern consisting of or incorporating a trade name and designed for use as box papers or wrapping papers.

2. Accordingly that paragraph shall be amended to read as set out in the Schedule to this Order (by the substitution of the words from " papers comprised in the following list " to the end of paragraph (iii) of the list contained in that Schedule for the word " such " in the paragraph as originally enacted).

3. This Order may be cited as the Purchase Tax (No. 2) Order, 1950.

4. This Order shall come into operation on the thirtieth day of January nineteen hundred and fifty.

Dated this twenty-third day of January, 1950.

Wm. Hannan,
R. J. Taylor,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

GROUP 10 (*b*) OF PART I OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948, AS AMENDED

Window display papers, being fancy papers coated, stained, printed, embossed, laminated or otherwise decorated, including coated poster papers, but not including papers comprised in the following list.....First

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

The list above referred to:—

(i) Single-coloured corrugated papers.

(ii) Single-coloured papers not decorated by printing, embossing or otherwise, being chromo, surface or enamel papers, flint papers, metal-faced papers or coated art papers.

(iii) Papers not produced for general sale, being papers decorated with a pattern consisting of or incorporating a trade name and designed for use as box papers or wrapping papers.

(iv) Papers cut to size suitable for use as box papers or as printing paper.

EXPLANATORY NOTE

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

This Order excludes certain types of papers from the charge of purchase tax on window display papers under Group 10 (*b*) of Part I of the Eighth Schedule to the Finance Act, 1948.

The Purchase Tax (No. 3) Order, 1950

1950 No. 164

Made - - - -	28*th January*, 1950
Laid before the House of Commons - -	1*st February*, 1950
Coming into Operation	6*th February*, 1950

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.—(1) Fabrics of the descriptions set out in the first column in the Schedule to this Order shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax:

Provided that this paragraph shall not apply to fabrics of either of the descriptions set out in Part I of the Schedule in so far as they fall within the exception in paragraph (*c*) of Group 6 for woven-figured fabrics, pile fabrics, braids, fringes, gimps or similar trimmings, furnishing fabrics, suitings or overcoatings or fabrics which have been bleached, printed, embroidered or otherwise decorated.

(2) Accordingly Group 6 shall be amended—

(*a*) by adding at the end of the said paragraph (*c*) the entries set out in Part I of the Schedule to this Order; and

(*b*) by adding at the end of the Group the entries set out in Part II of that Schedule.

(3) In the foregoing paragraphs the expression "Group 6" means Group 6 in Part I of the Eighth Schedule to the Finance Act, 1948.

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