The Purchase Tax (No. 2) Order, 1951

1951 No. 271

Made - - - -	19*th February*, 1951
Laid before the House of Commons	22*nd February*, 1951
Coming into Operation	26*th February*, 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. Electric filament lamps suitable only for use in cinematograph projectors or in projectors for slides or for film strips shall not be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2. Accordingly in Part I of the Eighth Schedule to the Finance Act, 1948, for paragraph (*c*) of Group 14 there shall be substituted the paragraph set out in the Schedule to this Order.

3. This Order may be cited as the Purchase Tax (No. 2) Order, 1951, and shall come into operation on the Twenty-sixth day of February, nineteen hundred and fifty-one.

Dated this nineteenth day of February, 1951.

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

SCHEDULE

GROUP 14 (*c*) OF PART I OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948, AS AMENDED

(*c*) Electric filament lamps and fluorescent lighting tubes:—	
(i) filament lamps suitable only for use in cinematograph projectors or in projectors for slides or for film strips	Exempt.
(ii) other filament lamps, not exceeding 250 watts	First.
(iii) fluorescent lighting tubes not exceeding 80 watts	First.

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