The alteration does not affect articles which are within the ambit of Groups other than 25 or 29 (e.g., Group 27, goldsmiths' and silversmiths' wares): these will remain chargeable under the appropriate Group.

The Order also provides that articles shall not be chargeable at 66⅔ per cent. under Group 29 if they are *comprised* in any other Group—e.g., if they are mentioned in any other Group as "Not chargeable under this Group". The superseded paragraph (*b*) of Group 29 excluded only articles which were *chargeable* under other Groups.

1952 No. 1423

The Purchase Tax (No. 2) Order, 1952

Made - - - -	29*th July*, 1952
Laid before the House of Commons	31*st July*, 1952
Coming into Operation	4*th August*, 1952

The Lords Commissioners of Her 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. Group 18 in Part I of the Eighth Schedule to the Finance Act, 1948, shall be amended as follows:—

(*a*) in paragraph (*a*) (under which, as amended by paragraph 6 of the Fifth Schedule to the Finance Act, 1951(**b**), wireless receiving sets of the domestic, portable or road vehicle types and valves suitable for use therewith are chargeable at the second rate) after the word "valves" there shall be inserted the words "and loud speakers";

(*b*) at the end of the Group there shall be added the following paragraph:—

"(*c*) apparatus of the domestic type designed for receiving wireless programmes re-transmitted by wire ... ... Second."

2. This Order may be cited as the Purchase Tax (No. 2) Order, 1952.

3. This Order shall come into operation on the fourth day of August, nineteen hundred and fifty-two.

Dated this twenty-ninth day of July, 1952.

Dennis Vosper,
Hendrie D. Oakshott,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order provides that domestic radio and television relay apparatus and loud speakers for use with taxable wireless sets shall be chargeable with purchase tax at 66⅔ per cent., thus ensuring that they are taxed at the same rate as the radio and television sets which receive broadcast programmes direct.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) 14 & 15 Geo. 6. c. 43.