1954 No. 2

The Purchase Tax (No. 2) Order, 1954

Made - - - -	1*st January*, 1954
Laid before the House of Commons - -	4*th January*, 1954
Coming into Operation	6*th January*, 1954

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. Part I of the Eighth Schedule to the Finance Act, 1948, as amended by any subsequent enactment or Order, shall have effect subject to the amendments set out in the Schedule to this Order.

2.—(1) This Order may be cited as the Purchase Tax (No. 2) Order, 1954.

(2) This Order shall come into operation on the sixth day of January, nineteen hundred and fifty-four.

Dated this first day of January, 1954.

Edward Heath,
Hendrie D. Oakshott,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

1. In paragraph (*c*) of Group 11 (which relates to mirrors) for the words "75 per cent." there shall be substituted the words "50 per cent.".

2. For paragraph (*b*) of Group 12 (which charges certain electrical heating appliances at 75 per cent. and gas and other electrical heating appliances at 50 per cent.) there shall be substituted the following paragraph:—

"(*b*) Space heating appliances (including appliances of a kind used for boiling or cooking and also for space heating), instantaneous water heaters, immersion water heaters, storage water heaters, circulator water heaters for tank storage and water boilers for tank storage or central heating, being appliances, heaters or boilers suitable for operation from electric or gas mains ... ... 50 per cent."

3. In sub-paragraph (ii) of paragraph (*a*) and sub-paragraph (ii) of paragraph (*c*) of Group 17 (which relate to clocks and watches and accessories to clocks and watches)—

(*a*) for the words "75 per cent." there shall in both cases be substituted the words "50 per cent.", and

(*b*) for the words "(including gold plate, but not including base metal which is gilt or silver-plated)" there shall in both cases be substituted the words "(not including base metal which is coated or plated with precious metal)".

4. For Group 26 there shall be substituted the following words:—

"GROUP 26

Jewellery and imitation jewellery being articles consisting wholly or partly of stones (precious, semi-precious or imitation) or of pearls (real, cultured or imitation) or of beads ... 50 per cent."

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

5. In paragraph (*a*) of Group 27 (which relates to goldsmiths' and silversmiths' wares)—

(*a*) for the words "75 per cent." there shall be substituted the words "50 per cent.";

(*b*) for the words "(including gold plate but not including base metal which is gilt or silver-plated)" there shall be substituted the words "(not including base metal which is coated or plated with precious metal)".

6. In paragraphs (*a*) and (*b*) of Group 28 (which relates to articles of ivory, semi-precious stones, mother-of-pearl and of certain other materials) for the words "75 per cent." there shall in both cases be substituted the words "50 per cent."

7. At the end of Group 31 (which relates to toilet requisites) there shall be added the following paragraph—

"(*e*) Mirrors ... ... 50 per cent."

EXPLANATORY NOTE

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

1. This Order reduces the rate of Purchase Tax on the following goods from 75 per cent. to 50 per cent.:—

Mirrors.

Electric space heaters, electric immersion heaters and electric geysers.

Articles of precious metal, jewellery and imitation jewellery and articles of ivory, mother-of-pearl or certain other precious or semi-precious material. (This does not affect the charge of tax at 75 per cent. on certain toilet requisites.)

2. The Order also makes an article of rolled gold or rolled silver chargeable at the same rate as a similar article plated with gold or silver and it amends the definition of jewellery to clarify the treatment of beads.

1954 No. 3

The Purchase Tax (No. 3) Order, 1954

Made - - - -	1*st January*, 1954
Laid before the House of Commons - -	4*th January*, 1954
Coming into Operation	6*th January*, 1954

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. Part I of the Eighth Schedule to the Finance Act, 1948, as amended by any subsequent enactment or Order, shall have effect subject to the amendments set out in the Schedule to this Order.

2.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1954.

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