(2) In section twelve of the Finance Act, 1954 (which relates to the charge of tax on incomplete or unfinished goods) the expression "prescribed class" shall include motor units (assembled or unassembled) suitable for fitting to pedal bicycles to equip them with a system of mechanical propulsion.

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order, 1955.

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

Dated this 19th day of January, 1955.

Hendrie D. Oakshott,
Martin Redmayne,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order

1. makes motor propulsion units for pedal bicycles taxable at the same rate as pedal cycles and motor cycles, namely 25 per cent.; and

2. provides that such motor propulsion units for pedal bicycles as are incomplete or unfinished when tax becomes chargeable on them shall be treated as if they were complete and finished.

1955 No. 101

The Purchase Tax (No. 2) Order, 1955

Made - - - -	19*th January*, 1955
Laid before the House of Commons	21*st January*, 1955
Coming into Operation	24*th January*, 1955

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.

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

2.—(1) This Order may be cited as the Purchase Tax (No. 2) Order, 1955.

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

Dated this 19th day of January, 1955.

Hendrie D. Oakshott,
Martin Redmayne,
Two of the Lords Commissioners
of Her Majesty's Treasury.

SCHEDULE

Reductions of Rates of Purchase Tax

1. In the following paragraphs (which relate to furs and articles of fur) for the words "75 per cent." there shall be substituted the words "50 per cent." that is to say—

paragraph (*f*) of Group 1
paragraph (*c*) of Group 2
paragraph (*b*) of Group 4
paragraph (*a*) of Group 8
paragraph (*b*) of Group 9.

2. In paragraph (*c*) of Group 10 (which relates to certain paper articles, including paper serviettes, doyleys, table covers and table decorations) for the words "50 per cent." there shall be substituted the words "25 per cent.".

3. For paragraph (*j*) of Group 11 (which exempts household brushes and brooms) there shall be substituted the following paragraph:—

"(*j*) Household brushes, brooms and mops ... ... Exempt."

4. At the end of Group 12 there shall be added the following paragraph:—

"(*l*) Thermometers and barometers ... Not chargeable under this Group."

EXPLANATORY NOTE

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

This Order

1. reduces from 75 per cent. to 50 per cent. the rate of tax on fur skins, fur apparel and fur rugs;

2. reduces from 50 per cent. to 25 per cent. the rate of tax on paper serviettes, paper doyleys, paper table covers, paper table decorations, shelf paper, and similar articles of paper;

3. exempts household mops from tax; and

4. excepts thermometers and barometers from charge under Group 12 of the Tax Schedule. (This provision does not affect the operation of other groups: for example, a thermometer on a silver mount will continue to be chargeable under Group 27.)