EXPLANATORY NOTE

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

This Order consolidates the list of goods chargeable with purchase tax and the special provisions relating to drugs and medicines originally enacted in the Eighth Schedule to the Finance Act, 1948, as subsequently amended by fifty-four Treasury Orders made between 31st July, 1948, and 13th January, 1956, and by certain provisions of the Finance Acts of 1950, 1951, 1952 and 1953 and the Finance (No. 2) Act, 1955. It presents the purchase tax tariff in up-to-date form.

The revocations and repeals consequent upon this Order are dealt with in the Purchase Tax Orders (Revision) Order, 1956 (S.I. 1956/384) designed to come into operation simultaneously with this Order.

1956 No. 485

The Purchase Tax (No. 2) Order, 1956

Made - - - -	*29th March*, 1956
Laid before the House of Commons - -	*5th April*, 1956
Coming into Operation	*6th April*, 1956

The Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by 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) Tax chargeable under Group 1 in respect of fur garments containing no fur skin which is not either rabbit skin or a woolled sheep or lamb skin shall be chargeable at 5 per cent. instead of at 50 per cent. ; and accordingly paragraph (*b*) of that Group shall be amended by adding at the end as a new sub-paragraph (iii)—

" (iii) garments containing no fur skin which is not either rabbit skin or a woolled sheep or lamb skin ... 5 per cent.; "

and, in sub-paragraph (i), by substituting the words " the following sub-paragraphs " for the words " sub-paragraph (ii) ".

(2) In the foregoing paragraph " Group 1 " means Group 1 in Part I of the Eighth Schedule to the Finance Act, 1948, as amended by the Purchase Tax (Consolidation) Order, 1956(**b**).

2.—(1) This Order may be cited as the Purchase Tax (No. 2) Order, 1956.

(2) This Order shall come into force on the sixth day of April, nineteen hundred and fifty-six.

Dated this twenty-ninth day of March, 1956.

R. H. M. Thompson,
Peter Legh,
Two of the Lords Commissioners of Her Majesty's Treasury.

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

(**b**) S.I. 1956/383 (p. 1927 above).

EXPLANATORY NOTE

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

This Order reduces from 50 per cent. to 5 per cent. the rate of purchase tax on garments made of rabbit skin or of woolled sheep or lamb skin.

1956 No. 873

The Purchase Tax (No. 3) Order, 1956

Made - - - -	*7th June,* 1956
Laid before the House of Commons	13*th June,* 1956
Coming into Operation	18*th June,* 1956

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by 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. Drugs and medicines, manufactured or prepared (except toilet preparations) of any of the classes specified in the Schedule to this Order shall not be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2.—(1) Part I of the Eighth Schedule to the Finance Act, 1948, as amended by the Purchase Tax (Consolidation) Order, 1956(b), shall have effect as if for the reference in paragraph (*c*) of Group 33 therein to the Schedule to the Purchase Tax (No. 1) Order, 1956(c), there were substituted a reference to the Schedule to this Order.

(2) The Purchase Tax (No. 1) Order, 1956, is hereby revoked.

3.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1956.

(2) The Interpretation Act, 1889(d), shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on the eighteenth day of June, nineteen hundred and fifty-six.

Dated this seventh day of June, 1956.

Martin Redmayne,
Gerald Wills,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) S.I. 1956/383 (p. 1927 above). (c) S.I. 1956/27.
(d) 52 & 53 Vict. c. 63.