FLOOR COVERINGS

The Purchase Tax (No. 3) Order, 1948

1948 No. 2398

Made - - - -	*5th November*, 1948
Laid before the House of Commons - -	*5th November*, 1948
Coming into Operation	*15th November*, 1948

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, and of all other powers enabling them in that behalf, hereby make the following Order:—

11 & 12 Geo. 6. c. 49.

Exemption of certain floor coverings from charge of purchase tax.

1. Floor coverings in the form of tiles or strips not exceeding 450 square inches in area, irrespective of shape, shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

Consequential amendments.

2. As from the commencement of this Order, Part I of the Eighth Schedule to the Finance Act, 1948, shall have effect as though for paragraph (*a*) of Group 9 therein there were substituted the following paragraph:—

" (*a*) Floor coverings:—

(i) articles not comprised in the following sub-paragraph of this paragraph . . . First

(ii) tiles or strips not exceeding 450 square inches in area, irrespective of shape . . . Exempt."

Short Title, Interpretation and commencement.

3.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1948.

52 & 53 Vict. c. 63.

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

(3) This Order shall come into operation on the fifteenth day of November, 1948.

Dated this fifth day of November, 1948.

R. J. Taylor,
Joseph Henderson,
Two of the Lords Commissioners of His Majesty's Treasury.