The list above referred to:—

(i) Single-coloured corrugated papers.

(ii) Single-coloured papers not decorated by printing, embossing or otherwise, being chromo, surface or enamel papers, flint papers, metal-faced papers or coated art papers.

(iii) Papers not produced for general sale, being papers decorated with a pattern consisting of or incorporating a trade name and designed for use as box papers or wrapping papers.

(iv) Papers cut to size suitable for use as box papers or as printing paper.

EXPLANATORY NOTE

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

This Order excludes certain types of papers from the charge of purchase tax on window display papers under Group 10 (*b*) of Part I of the Eighth Schedule to the Finance Act, 1948.

The Purchase Tax (No. 3) Order, 1950

1950 No. 164

Made - - - -	28*th January*, 1950
Laid before the House of Commons - -	1*st February*, 1950
Coming into Operation	6*th February*, 1950

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

1.—(1) Fabrics of the descriptions set out in the first column in the Schedule to this Order shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax:

Provided that this paragraph shall not apply to fabrics of either of the descriptions set out in Part I of the Schedule in so far as they fall within the exception in paragraph (*c*) of Group 6 for woven-figured fabrics, pile fabrics, braids, fringes, gimps or similar trimmings, furnishing fabrics, suitings or overcoatings or fabrics which have been bleached, printed, embroidered or otherwise decorated.

(2) Accordingly Group 6 shall be amended—

(*a*) by adding at the end of the said paragraph (*c*) the entries set out in Part I of the Schedule to this Order; and

(*b*) by adding at the end of the Group the entries set out in Part II of that Schedule.

(3) In the foregoing paragraphs the expression "Group 6" means Group 6 in Part I of the Eighth Schedule to the Finance Act, 1948.

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

2.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1950.

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

Dated this twenty-eighth day of January, 1950.

R. J. Taylor,
Richard Adams,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

Amendments Specifying Fabrics Exempted by this Order

Part I

Fabrics exempted subject to exception in Group 6 (c)

(vii) Woven hemp fabrics and woven hemp and jute fabrics being fabrics which weigh not less than 6 ounces per square yard but less than 12 ounces per square yard and in which the total number of picks per linear inch together with the number of ends per linear inch does not exceed forty .. .. Exempt

(viii) Bonded fibre fabric, being a structure consisting of a web or mass of fibres held together with a bonding substance .. .. .. Exempt

Part II

Fabrics exempted generally

(*n*) Woven fabrics on which the words " industrial processing ", continuously repeated from one edge of the fabric to another, are printed in indelible ink of a contrasting colour and in letters not less than half an inch high in such a way that each side of the material is defaced by a line of the printing appearing at least every six inches or, if the printing is in straight lines running diagonally across the material at an angle of about 45 degrees, every fifteen inches .. .. .. Exempt

(*o*) Adhesive cloth tape in widths not exceeding three inches and in lengths of not less than fifty yards .. .. Exempt

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EXPLANATORY NOTE

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

This Order exempts from purchase tax a range of cloths mainly used in industry in addition to those specified in Group 6 of Part I of the Eighth Schedule to the Finance Act, 1948, as exempt.