The Purchase Tax (No. 3) Order, 1951

1951 No. 397

Made - - - - - - -	*9th March*, 1951
Laid before the House of Commons	*13th March*, 1951
Coming into Operation - - -	*19th March*, 1951

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) Group 12 in Part I of the Eighth Schedule to the Finance Act, 1948, shall have effect subject to the amendment thereof specified in the following paragraph of this Article.

(2) For so much of the said Group 12 as precedes paragraph (*a*) thereof there shall be substituted the following words, that is to say:—

"Appliances and apparatus, whether mechanically operated or not, of a kind used for domestic purposes, including cooking, heating and refrigerating appliances and apparatus of a kind so used, but not including mechanical lighters:—".

2. The goods chargeable with purchase tax under the said Group 12 (as amended by the foregoing Article) shall not include interval timers incorporating an alarum mechanism, and accordingly that Group shall be further amended by adding at the end thereof the following paragraph, that is to say:—

"(i) Interval timers incorporating an alarum mechanism ... ... Not chargeable under this Group".

3. This Order may be cited as the Purchase Tax (No. 3) Order, 1951, and shall come into operation on the Nineteenth day of March, nineteen hundred and fifty-one.

Dated this Ninth day of March, 1951.

R. J. Taylor,
Charles Royle,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

This Order re-arranges the words in the heading to Group 12 in Part I of the Eighth Schedule to the Finance Act, 1948 (which sets out the classes of goods chargeable with purchase tax). The effect of the amendment is that the appliances and apparatus to which the Group relates are all those of a kind used for domestic purposes with the exception of mechanical lighters.

The Order also provides that interval timers incorporating an alarum mechanism are not to be chargeable under Group 12 as amended. This provision does not, however, affect the operation of other Groups: for example, such interval timers incorporating an alarum mechanism as are within the general description "clocks and watches" will continue to be chargeable under Group 17.

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