5. In paragraph (*a*) of Group 27 (which relates to goldsmiths' and silversmiths' wares)—

(*a*) for the words "75 per cent." there shall be substituted the words "50 per cent.";

(*b*) for the words "(including gold plate but not including base metal which is gilt or silver-plated)" there shall be substituted the words "(not including base metal which is coated or plated with precious metal)".

6. In paragraphs (*a*) and (*b*) of Group 28 (which relates to articles of ivory, semi-precious stones, mother-of-pearl and of certain other materials) for the words "75 per cent." there shall in both cases be substituted the words "50 per cent."

7. At the end of Group 31 (which relates to toilet requisites) there shall be added the following paragraph—

"(*e*) Mirrors ... ... 50 per cent."

EXPLANATORY NOTE

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

1. This Order reduces the rate of Purchase Tax on the following goods from 75 per cent. to 50 per cent.:—

Mirrors.

Electric space heaters, electric immersion heaters and electric geysers.

Articles of precious metal, jewellery and imitation jewellery and articles of ivory, mother-of-pearl or certain other precious or semi-precious material. (This does not affect the charge of tax at 75 per cent. on certain toilet requisites.)

2. The Order also makes an article of rolled gold or rolled silver chargeable at the same rate as a similar article plated with gold or silver and it amends the definition of jewellery to clarify the treatment of beads.

1954 No. 3

The Purchase Tax (No. 3) Order, 1954

Made - - - -	1*st January*, 1954
Laid before the House of Commons - -	4*th January*, 1954
Coming into Operation	6*th January*, 1954

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.

2.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1954.

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

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

Dated this 1st day of January, 1954.

Edward Heath,
Hendrie D. Oakshott,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

1. At the end of Group 5 (which relates to textile articles used for domestic purposes) there shall be added the following paragraph—

"(*j*) Lamp shades ... ... Not chargeable under this Group."

2. Sub-paragraph (i) of paragraph (*a*) of Group 12 (which charges certain domestic appliances designed for operation by electricity or gas at a rate higher than that for appliances not so designed) shall not apply to washing machines which are designed for heating water by electricity or gas but which are not otherwise designed for operation by electricity or gas and, accordingly, in that sub-paragraph after the word "except" there shall be added the words "washing machines which are designed for heating water by electricity or gas but which are not otherwise designed for operation by electricity or gas".

3. In paragraph (*c*) of Group 16 (which relates to garden ornaments) for the words "75 per cent." there shall be substituted the words "50 per cent.".

4.—(1) In sub-paragraph (ii) of paragraph (*b*) of Group 21 (which relates to walking sticks not wholly of wood) for the words "75 per cent." there shall be substituted the words "50 per cent.".

(2) Paragraph (*c*) of Group 21 (which relates to parts of and fittings for umbrellas and sticks) shall be omitted.

5.—(1) For paragraphs (*a*) and (*b*) of Group 25 (which charge reproductions of pictures more than one hundred years old at 50 per cent. and other pictures, prints, engravings, photographs, figures, busts, reliefs, vases or similar articles at 75 per cent.) there shall be substituted the following paragraphs:—

"(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 50 per cent.

(*b*) Calendars, postcards and letter cards, not being reproductions, whether plain or coloured, of such pictures, prints, engravings and similar articles as were executed more than one hundred years before the date on which tax becomes due in respect of the reproductions ... 75 per cent."

(2) At the end of Group 25 there shall be added the following paragraphs:—

"(*g*) Articles comprised in paragraph (*i*) of Group 11 ... ... Not chargeable under this Group

(*h*) Articles comprised in paragraph (*c*) or paragraph (*d*) of Group 34 ... ... Not chargeable under this Group

(*i*) Figures, busts and similar articles (other than vases) comprised in any other Group ... Not chargeable under this Group"

and accordingly in the said Group 25 the words "(other than articles comprised in paragraph (*d*) or (*i*) of Group 11 or in paragraph (*c*) or (*d*) of Group 34)" shall be omitted.

EXPLANATORY NOTE

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

1. This Order reduces the rate of Purchase Tax from 50 per cent. to 25 per cent. on:—

Fabric lampshades.

Washing machines designed for heating water by electricity or gas but which are otherwise hand operated.

2. It makes such of the following goods as were previously chargeable with tax at the rate of 75 per cent. now chargeable at 50 per cent.:—

Garden ornaments.

Walking sticks and canes.

Pictures, prints, engravings, photographs, figures, busts, reliefs, vases, and similar articles except pictorial calendars, picture post cards, pictorial letter cards and greeting cards.

3. It abolishes the charge of 75 per cent. on parts of and fittings for umbrellas, sunshades, walking sticks and canes.

4. Under the Order, an article no longer attracts a higher rate of tax than it would otherwise pay, solely because it is in the form of a bust or figure.

1954 No. 120

The Purchase Tax (No. 4) Order, 1954

Made - - - -	*3rd February*, 1954
Laid before the House of Commons	*4th February*, 1954
Coming into Operation	*8th February*, 1954

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one and subsection (2) of section twenty-two of the Finance Act, 1948(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. In Part II of the Eighth Schedule to the Finance Act, 1948 (which prescribes the conditions under which drugs and medicines of the kinds described in the pharmacopoeias and similar works specified in paragraph 2 thereof are exempt from purchase tax), after sub-paragraph (*e*) of paragraph 2, as amended by the Purchase Tax (No. 6) Order, 1948(b), there shall be added the following words:—

"or

(*f*) any monograph, or the Formulary, in any edition of the British Veterinary Codex".

2.—(1) This Order may be cited as the Purchase Tax (No. 4) Order, 1954.

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

Dated this third day of February, 1954.

Dennis Vosper,
Martin Redmayne,

Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) S.I. 1948/2720 (Rev. XVIII, p. 953: 1948 I, p. 3643).