1955 No. 581

The Purchase Tax (No. 3) Order, 1955

Made - - - -	18*th April*, 1955
Laid before the House of Commons - -	19*th April*, 1955
Coming into Operation	20*th April*, 1955

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 further amendments set out in the Schedule to this Order.

2.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1955.

(2) This Order shall come into operation on the twentieth day of April, nineteen hundred and fifty-five.

Dated this eighteenth day of April, 1955.

R. A. Butler,
Edward Heath,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

Reductions of Rates of Purchase Tax

1.—(1) In Group 5 (which comprises textile articles for domestic use and soft furnishings and paragraph (*a*) of which charges at 50 per cent. any goods not falling within the following paragraphs of that Group) for the said paragraph (*a*) there shall be substituted the following paragraph:—

"(*a*) Articles not comprised in any of the following paragraphs of this Group—

(i) woollen articles (as defined at the end of this Group)	50 per cent.
(ii) articles not comprised in the foregoing sub-paragraph	25 per cent."

(2) At the end of the said Group 5 there shall be added the following:—

"In this Group—

"woollen articles" means articles made wholly or mainly of woollen material, any lining or inter-lining being disregarded;

"woollen material" means textile material containing more than 15 per cent. by weight of fibre (whether or not subjected to any process of manufacture or recovery) from the coat or fleece of alpaca, camel, goat, hare, lamb, llama, rabbit, sheep, vicuna or yak, or of horsehair."

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

2. For sub-paragraph (ii) of paragraph (*a*) of Group 6 (which charges tissues and fabrics more than three inches wide at 50 per cent.) there shall be substituted the following sub-paragraphs:—

"(ii) woollen material (as defined in Group 5) exceeding three inches in width ... ... 50 per cent.

(iii) other material exceeding three inches in width ... 25 per cent."

3. In Group 7 (which comprises plastic sheeting) for the words "50 per cent." there shall be substituted the words "25 per cent."

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 25 per cent. the rate of Purchase Tax on the following goods:—

(i) domestic textile articles and articles of soft furnishing chargeable under Group 5 (*a*) of Part I of the Eighth Schedule to the Finance Act, 1948, other than woollen articles as defined in this Order;

(ii) tissues and fabrics, chargeable under Group 6 (*a*) (ii), other than those of woollen material as defined in this Order;

(iii) plastic sheeting chargeable under Group 7.

1955 No. 668

The Purchase Tax (No. 4) Order, 1955

Made - - - -	3*rd May*, 1955
Laid before the House of Commons - -	3*rd May*, 1955
Coming into Operation	4*th May*, 1955

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 by subsection (3) of section nine of the Finance Act, 1952(**b**), 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, and in particular by the Purchase Tax (No. 3) Order, 1955(**c**), shall have effect subject to the further amendments set out in Part I of the Schedule to this Order, and the consequential amendments set out in Part II of that Schedule shall be made in Part II of the Fourth Schedule to the Finance Act, 1952.

2.—(1) This Order may be cited as the Purchase Tax (No. 4) Order, 1955.

(2) This Order shall come into operation on the fourth day of May, nineteen hundred and fifty-five.

Dated this third day of May, 1955.

Hendrie D. Oakshott,
Martin Redmayne,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33.
(c) S.I. 1955/581 (p. 2067 above).