STATUTORY INSTRUMENTS

1961 No. 2499

PURCHASE TAX

The Purchase Tax (No. 3) Order, 1961

Made - - - - - 29th December, 1961
Laid before the House of Commons 4th January, 1962
Coming into Operation 5th January, 1962

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section twenty-one of the Finance Act, 1948(a), as amended by Part II of the Second Schedule to the Finance Act, 1958(b), and of all other powers enabling them in that behalf, hereby make the following Order :—

1. Part I of the Second Schedule to the Finance Act, 1958, as subsequently amended, shall be further amended in accordance with the following provisions of this Order.

2.—(1) In Group 16 of the said Part I, paragraph (*a*) (garden rollers, lawn mowers, mowing attachments and the like) shall cease to have effect and accordingly paragraphs (*b*) and (*c*) shall be respectively re-numbered (*a*) and (*b*).

(2) The Purchase Tax (No. 3) Order, 1959(c), is hereby revoked.

3. In Group 26 of the said Part I (stationery, office requisites and the like), the existing paragraph listing articles exempt from tax shall be numbered (1) and after that paragraph there shall be inserted the following paragraph :—

" (2) Envelopes of paper or paper-board or both, being not less than 9 inches long and 6 inches wide and bearing on the face the words ' Printed matter ' or ' Printed paper rate ' and having no adhesive means of closure."

4. In Group 30 of the said Part I (hairdressing goods), in paragraph (*b*) for the word " Assemblies " there shall be substituted the words " Sets or outfits designed for use as hair waving or hair curling sets or outfits and consisting ".

5.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1961.

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

(3) This Order shall come into operation on the fifth day of January, nineteen hundred and sixty-two.

Dated this twenty-ninth day of December, 1961.

Michael Hughes-Young,
John Peel,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) 6 & 7 Eliz. 2. c. 56. (c) S.I. 1959/1176 (1959 II, p. 2247).
(d) 52 & 53 Vict. c. 63.

EXPLANATORY NOTE

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

With effect from the 5th January, 1962, this Order relieves from purchase tax—

(*a*) garden rollers, lawn mowers and mowing attachments and grass cutting machines and attachments, including grass boxes and bags;

(*b*) envelopes of the kind described in the Order.

The Order also restricts the charge at the highest rate under Group 30 (*b*) of the tax Schedule to hair waving and hair curling outfits.