STATUTORY INSTRUMENTS

# 1962 No. 886

# PURCHASE TAX

## The Purchase Tax (No. 3) Order 1962

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|---|---|
| *Made* - - - - | 30*th April* 1962 |
| *Laid before the House of Commons* - - | 3*rd May* 1962 |
| *Coming into Operation* | 8*th May* 1962 |

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (4) of section 12 of the Finance Act 1954(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

**1.** In section 12 of the Finance Act 1954 (which relates to the charge of tax on incomplete or unfinished goods) the expression "prescribed class" shall include ice-cream.

**2.**—(1) This Order may be cited as the Purchase Tax (No. 3) Order 1962.

(2) The Interpretation Act 1889(b) 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 8th May 1962.

*W. S. I. Whitelaw,*
*John Peel,*
Two of the Lords Commissioners of Her Majesty's Treasury.

30th April 1962.

## EXPLANATORY NOTE

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

This Order provides that ice-cream, if incomplete or unfinished when tax becomes chargeable, shall be treated as if complete and finished.

(a) 2 & 3 Eliz. 2. c. 44. (b) 52 & 53 Vict. c. 63.

Note: *S.I. Nos.* **887** *and* **888** *are local: particulars of them will be found in Part III of the Volume.*