PURCHASE TAX

1. *Alteration of Rates.*
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1. ALTERATION OF RATES

FURNITURE

The Purchase Tax (No. 4) Order, 1948

1948 No. 2511

Made - - - - 22nd November, 1948
Laid before the House of Commons 22nd November, 1948
Coming into Operation 29th November, 1948

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, and of all other powers enabling them in that behalf, hereby make the following Order:—

11 & 12 Geo. 6. c. 49.

Reduction in the rate of charge of purchase tax on certain furniture.

1. The first rate of purchase tax shall be substituted for the second rate in respect of tables, desks, chairs, sideboards, beds, chests, drawers, cupboards and similar furniture and wire and spring mattresses, being articles of a kind used for domestic or office purposes and not comprised in paragraph (*e*) or paragraph (*n*) of Group 11 in Part I of the Eighth Schedule to the Finance Act, 1948, and in respect of garden furniture.

Consequential amendments.

2. As from the commencement of this Order, the said Part I shall have effect as if paragraph (*b*) of Group 11 were omitted and as if in paragraph (*b*) of Group 16 for the word "Second" there were substituted the word "First".

Short title, interpretation and commencement.

3.—(1) This Order may be cited as the Purchase Tax (No. 4) Order, 1948.

52 & 53 Vict. c. 63.

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

(3) This Order shall come into operation on the twenty-ninth day of November, nineteen hundred and forty-eight.

Dated this twenty-second day of November, nineteen hundred and forty-eight.

R. J. Taylor,
C. James Simmons,
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 reduces, as from 29th November, 1948, to 33⅓ per cent. (first rate) the rate of purchase tax in respect of all furniture chargeable immediately before that date at 66⅔ per cent. (second rate).