The Purchase Tax (No. 4) Order, 1949

1949 No. 2357

Made - - - -	16*th December*, 1949
Laid before the House of Commons	20*th December*, 1949
Coming into Operation	31*st December*, 1949

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

1. Road vehicles in which the accommodation for carrying passengers is only incidental to the use of the vehicle for other purposes, being break-down vehicles fitted with a crane or other lifting device, shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2. In accordance with the foregoing Article, as from the commencement of this Order, Part I of the Eighth Schedule to the Finance Act, 1948, shall have effect as if in paragraph (*c*) of Group 35 therein the word "Exempt." were omitted and at the end of the said paragraph there were added the following words:—

"break-down vehicles fitted with a crane or other lifting device ... Exempt."

3.—(1) This Order may be cited as the Purchase Tax (No. 4) Order, 1949.

(2) The Interpretation Act, 1889(**b**), applies 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 thirty-first day of December, nineteen hundred and forty-nine.

Dated this sixteenth day of December, 1949.

Richard Adams,
R. J. Taylor,
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.)

Paragraph (*c*) of Group 35 of Part I of the Eighth Schedule to the Finance Act, 1948, exempts from purchase tax road vehicles of certain specified descriptions in which the accommodation for carrying passengers is only incidental to the use of the vehicle for other purposes. This Order adds a new item to the list of exempted vehicles, viz. break-down vehicles fitted with a crane or other lifting device.

(a) 11 & 12 Geo. 6. c. 49. (b) 52 & 53 Vict. c. 63.