The Purchase Tax (No. 4) Order, 1950

1950 No. 224

Made - - - - 11*th February*, 1950
Coming into Operation 20*th February*, 1950

*To be laid before the House of Commons**

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.—(1) The first rate of purchase tax shall be substituted for the third rate in respect of—

(*a*) insoles (not being utility articles) made wholly or partly of fur skin; and

(*b*) lined floor rugs made of skin of the kind commonly known as sheepskin, but not containing any other fur skin.

(2) In this Article the expression "fur skin" includes any skin with fur, hair or wool attached.

2. In accordance with the foregoing Article—

(*a*) paragraph (*b*) of Group 4 in Part I of the Eighth Schedule to the Finance Act, 1948, shall be amended to read as set out in the First Schedule to this Order (by inserting the words "except insoles" after the words in parenthesis in that paragraph);

(*b*) paragraph (*b*) of Group 9 in the said Part I shall be amended to read as set out in the Second Schedule to this Order (by substituting the two sub-paragraphs numbered (i) and (ii) in that Schedule for sub-paragraph (i) of the paragraph as originally enacted and re-numbering sub-paragraph (ii) thereof as sub-paragraph (iii)).

3. This Order may be cited as the Purchase Tax (No. 4) Order, 1950.

4. This Order shall come into operation on the 20th day of February, nineteen hundred and fifty.

Dated this 11th day of February, 1950.

J. W. Snow,
Richard Adams,
Two of the Lords Commissioners
of His Majesty's Treasury.

FIRST SCHEDULE

GROUP 4 (*b*) IN PART I OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948, AS AMENDED

Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) except insoles	Third

* This Instrument was laid before the House of Commons on 2nd March, 1950.

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

SECOND SCHEDULE

GROUP 9 (*b*) IN PART I OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948, AS AMENDED

(i) Lined floor rugs made of skin of the kind commonly known as sheepskin, but not containing any other fur skin (including any skin with fur, hair or wool attached)	First
(ii) Rugs made of fur skin (including any skin with fur, hair or wool attached) other than rugs comprised in the foregoing sub-paragraph	Third
(iii) Other rugs, except floor rugs	Second

EXPLANATORY NOTE

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

This Order reduces the rate of purchase tax on insoles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) and on lined sheepskin floor rugs from the third rate (100%) to the first rate (33⅓%).

The Purchase Tax (No. 5) Order, 1950

1950 No. 225

Made - - - - 11*th February*, 1950
Coming into Operation 20*th February*, 1950
*To be laid before the House of Commons**

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. Part I of the Eighth Schedule to the Finance Act, 1948, shall be amended by adding at the end of Group 25 (as amended by the Purchase Tax (No. 1) Order, 1950(**b**)), the following paragraph:—

"(*f*) The following articles, if designed specially for the display of wearing apparel or coiffures, namely, figures, busts, heads and mannequin shapes . . . . Exempt.";

and any such articles shall accordingly cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2. This Order may be cited as the Purchase Tax (No. 5) Order, 1950, and shall come into operation on the 20th day of February, nineteen hundred and fifty.

Dated this 11th day of February, 1950.

J. W. Snow,
Richard Adams,
Two of the Lords Commissioners of His Majesty's Treasury.

* This Instrument was laid before the House of Commons on 2nd March, 1950.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) S.I. 1950 No. 89, p. 480 above.