# 1952 No. 1684

# The Purchase Tax (No. 4) Order, 1952

*Made* - - - - 15*th September*, 1952
*Laid before the House of Commons* 16*th September*, 1952
*Coming into Operation* 22*nd September*, 1952

The Lords Commissioners of Her 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, as amended by any subsequent enactment or Order, shall be amended as provided by the Schedule to this Order.

**2.** This Order may be cited as the Purchase Tax (No. 4) Order, 1952.

**3.** This Order shall come into operation on the twenty-second day of September, nineteen hundred and fifty-two.

Dated this fifteenth day of September, 1952.

*Edwin Heath*,
*Herbert Butcher*,
Two of the Lords Commissioners of Her Majesty's Treasury.

## SCHEDULE

*Amendments of Part I of Eighth Schedule to Finance Act*, 1948

1. For Group 8 there shall be substituted the following Group:—

"GROUP 8.

Fur skin (including any skin with fur, hair or wool attached), dressed:—
(*a*) skin not comprised in the following paragraph of this Group.....Third
(*b*) Australasian red opossum, undyed, in strips measuring not more than 9 inches in length and not more than one inch in width.....Exempt."

2. In paragraph (*d*) of Group 11 (Cut glassware) for the word "Third" there shall be substituted the word "Second", and in Group 25 for the words "paragraph (*i*) of Group 11" there shall be substituted the words "paragraph (*d*) or (*i*) of Group 11."

3. For paragraph (*h*) of Group 11 there shall be substituted the following paragraph:—

"(*h*) Clothes lockers of a kind installed in cloak rooms other than domestic cloak rooms, being either metal lockers or lockers with doors and frames of metal and sides and backs of hardboard.....Exempt."

4. For paragraph (*t*) of Group 11 there shall be substituted the following paragraph:—

"(*t*) Pot scourers and steel wool.....Exempt."

5. In paragraph (*j*) of Group 12 (Kitchen scales, etc.) after the words "Kitchen scales and" there shall be inserted the words "weights therefor,".

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

6. At the end of paragraph (*a*) of Group 19 there shall be added the following paragraph:—

"(iv) Keyboard instruments (except instruments comprised in sub-paragraph (ii) of this paragraph and except instruments of the types designed to be carried when played) and parts thereof and accessories thereto.....First."

7. In sub-paragraph (i) of paragraph (*b*) of Group 21 (Wooden walking-sticks) for the word "First" there shall be substituted the word "Exempt".

8. In Group 23 (Trunks, bags, etc.) paragraph (*b*) shall be omitted.

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## EXPLANATORY NOTE

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

This Order exempts the following from purchase tax:—

Australasian red opossum fur skin, undyed, in strips measuring not more than 9 inches in length and not more than 1 inch in width. These are used as linings for textile shuttles.

Certain cloakroom lockers made partly of metal.

Pot-scourers, other than the metal variety which are already exempt.

Weights for kitchen scales.

Walking-sticks and canes wholly of wood except for the ferrules.

The Order also reduces the rate of purchase tax on certain goods, as follows:—

Glassware of cut glass, from 100 per cent. to 66⅔ per cent.

Pianos and similar musical instruments, from 66⅔ per cent. to 33⅓ per cent.

Leather trunks, bags, wallets, jewel cases, pouches, purses, suit cases, attaché cases, etc., from 100 per cent. to 66⅔ per cent.

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# 1952 No. 1787

# The Purchase Tax (No. 6) Order, 1952

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|---|---|
| *Made* - - - - | 6*th October*, 1952 |
| *Laid before the House of Commons* | 9*th October*, 1952 |
| *Coming into Operation* | 13*th October*, 1952 |

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (3) of section nine of the Finance Act, 1952(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

**1.** Part I of the Fourth Schedule to the Finance Act, 1952 (which lists the articles of wearing apparel etc., in relation to which deductions from wholesale value are to be made under subsection (2) of section nine of that Act) shall be amended as follows:—

For paragraph 9 of division B (women's or girls' wear) there shall be substituted the following paragraph:—

"9. Aprons (with or without bib) and pinarettes:

(*a*) of a length (apart from any bib) not less than 26" and of a width not less than 48" at the lower hem.....12s. 0d. per article

(*b*) of any other description.....5s. 0d. per article".

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33.