2. For sub-paragraph (ii) of paragraph (*a*) of Group 6 (which charges tissues and fabrics more than three inches wide at 50 per cent.) there shall be substituted the following sub-paragraphs:—

"(ii) woollen material (as defined in Group 5) exceeding three inches in width ... ... 50 per cent.

(iii) other material exceeding three inches in width ... 25 per cent."

3. In Group 7 (which comprises plastic sheeting) for the words "50 per cent." there shall be substituted the words "25 per cent."

EXPLANATORY NOTE

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

This Order reduces from 50 per cent. to 25 per cent. the rate of Purchase Tax on the following goods:—

(i) domestic textile articles and articles of soft furnishing chargeable under Group 5 (*a*) of Part I of the Eighth Schedule to the Finance Act, 1948, other than woollen articles as defined in this Order;

(ii) tissues and fabrics, chargeable under Group 6 (*a*) (ii), other than those of woollen material as defined in this Order;

(iii) plastic sheeting chargeable under Group 7.

1955 No. 668

The Purchase Tax (No. 4) Order, 1955

Made - - - -	3*rd May*, 1955
Laid before the House of Commons - -	3*rd May*, 1955
Coming into Operation	4*th May*, 1955

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 by subsection (3) of section nine of the Finance Act, 1952(**b**), 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, and in particular by the Purchase Tax (No. 3) Order, 1955(**c**), shall have effect subject to the further amendments set out in Part I of the Schedule to this Order, and the consequential amendments set out in Part II of that Schedule shall be made in Part II of the Fourth Schedule to the Finance Act, 1952.

2.—(1) This Order may be cited as the Purchase Tax (No. 4) Order, 1955.

(2) This Order shall come into operation on the fourth day of May, nineteen hundred and fifty-five.

Dated this third day of May, 1955.

Hendrie D. Oakshott,
Martin Redmayne,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33.
(c) S.I. 1955/581 (p. 2067 above).

SCHEDULE

PART I

REDUCTIONS OF RATES OF PURCHASE TAX

1.—(1) Group 5 (which comprises textile articles for domestic use and soft furnishings) shall be amended as follows.

(2) For paragraph (*a*) (which charges woollen articles not falling within the following paragraphs of that Group at 50 per cent. and other articles not falling within those paragraphs at 25 per cent.) there shall be substituted the following paragraph:—

"(*a*) Woollen articles (as defined at the end of this Group), not being articles comprised in any of the following paragraphs of this Group ... ... 50 per cent."

(3) In paragraph (*d*) (which charges pillows, bolsters and mattresses, being articles of bedding, at 25 per cent.) the words "of bedding" shall be omitted and the word "cushions" shall be inserted before the word "pillows".

(4) Paragraphs (*f*), (*g*), (*h*) and (*i*) (which confer certain exemptions rendered unnecessary by the foregoing amendments) shall be omitted.

2. In paragraph (*a*) of Group 6 (which charges woollen material more than three inches wide at 50 per cent. and other textile material exceeding that width at 25 per cent.) the words—

"(iii) other material exceeding three inches in width ... 25 per cent."

shall be omitted.

3. Group 7 (which charges plastic sheeting) shall be omitted.

4. At the end of Group 29 (which comprises such fancy or ornamental articles for personal or domestic use as are not comprised in any other Group) there shall be added the following words:—

"and which are not comprised in the following list of exceptions.

The list of exceptions above referred to:

1. Textile articles of a kind used for domestic purposes and articles made of any material which are of a kind used as domestic soft furnishings or as domestic bedding.

2. Tissues and fabrics, whether in the piece, shaped or partly made-up."

PART II

CONSEQUENTIAL AMENDMENTS OF "D" FIGURES

1. Part II of the Fourth Schedule to the Finance Act, 1952, shall be amended as follows.

2. The following provisions shall be omitted, that is to say—

sub-paragraphs (*b*), (*c*) and (*d*) of paragraph 1,

paragraph 2,

sub-paragraphs (*b*), (*c*) and (*d*) of paragraph 4,

paragraph 11.

3. For paragraph 10 there shall be substituted the following paragraph:—

"10. Pillow cases ... ... 4s. 0d. per article".

4. In paragraph 12 the words "of material other than Class C material" shall be omitted.

5. For paragraph 15 there shall be substituted the following paragraph:—

"15. Table napkins, tray cloths and table mats, being articles not exceeding ½ square yard in area ... ... 2s. 0d. per article".

6. In paragraph 16 for the words "Towels and tea towels, being articles of Class C material and terry towels of other material" there shall be substituted the words "Terry towels".

7. In paragraph 17 the words "being articles of material other than Class C material" shall be omitted.

EXPLANATORY NOTE

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

This Order removes the following goods from the scope of the Purchase Tax chargeable under Groups 5, 6, and 7 of Part I of the Eighth Schedule to the Finance Act, 1948:—

(i) domestic textile articles, and articles of soft furnishing, hitherto chargeable under Group 5 (*a*) (ii), i.e. articles other than cushions or woollen articles as defined in that Group;

(ii) tissues and fabrics, hitherto chargeable under Group 6 (*a*) (iii), i.e. tissues and fabrics other than those of woollen material as defined in Group 5;

(iii) plastic sheeting, hitherto chargeable under Group 7.

The Order makes all cushions (other than air-cushions) chargeable with Purchase Tax at 25 per cent. It also provides that domestic textile articles and tissues and fabrics which were hitherto chargeable with tax, and which are not now chargeable, shall not become chargeable under Group 29 (which relates to fancy or ornamental articles suitable for personal or domestic use).

1955 No. 1735

The Purchase Tax (No. 5) Order, 1955

Made - - - -	17*th November*, 1955
Laid before the House of Commons - -	18*th November*, 1955
Coming into Operation	21*st November*, 1955

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 have effect subject to the further amendments set out in the Schedule to this Order.

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