EXPLANATORY NOTE

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

This Order redefines the scope of the charge at 25 per cent. of purchase tax in relation to lawn mowers and grass boxes for lawn mowers under Group 16 (*a*) of Part I of the Second Schedule to the Finance Act, 1958, to include lawn mowing attachments; all grass cutters and grass cutting attachments having a width of cut of less than eighteen inches; and grass boxes or bags for these articles.

1959 No. 1410

The Purchase Tax (No. 4) Order, 1959

Made - - - -	11*th August*, 1959
Laid before the House of Commons - -	14*th August*, 1959
Coming into Operation	17*th August*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section twenty-one of the Finance Act, 1948(**a**), as amended by Part II of the Second Schedule to the Finance Act, 1958(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. For paragraph (*b*) of Group 16 in Part I of the Second Schedule to the Finance Act, 1958, there shall be substituted:—

"(*b*) Garden furniture, the following:—

(i) chairs, stools, lounges and other seats, hammocks, and tables (other than bird tables) ...	5 per cent.
(ii) other goods	12½ per cent."

2.—(1) This Order may be cited as the Purchase Tax (No. 4) Order, 1959.

(2) The Interpretation Act, 1889(**c**), shall apply 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 seventeenth day of August, nineteen hundred and fifty-nine.

Dated this eleventh day of August, 1959.

R. Brooman-White,
Michael Hughes-Young,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order reduces to 5 per cent. the rate of purchase tax on certain garden furniture.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) 6 & 7 Eliz. 2. c. 56. (**c**) 52 & 53 Vict. c. 63.