STATUTORY INSTRUMENTS

1961 No. 2500

PURCHASE TAX

The Purchase Tax (No. 4) Order, 1961

Made - - - - *29th December*, 1961
Laid before the House of Commons *4th January*, 1962
Coming into Operation *23rd January*, 1962

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. In Group 20 of Part I of the Second Schedule to the Finance Act, 1958 (toys, games, requisites for amusements and the like) for all the words before " Exempt " there shall be substituted the following :—

" *comprising* Toys, games, fireworks and appliances, apparatus, accessories and requisites for sports, games, amusements, gymnastics or athletics, including coin or disc operated machines and including parts of the foregoing articles and accessories thereto.

Articles not comprised below in this Group ... ... 25 per cent.

Not chargeable under this Group

1. Garments, footwear, road vehicles, bicycles, bicycle sidecars, bicycle and sidecar combinations and tricycles and parts of the foregoing articles and accessories thereto.

2. Parts of fireworks and accessories thereto ".

2.—(1) This Order may be cited as the Purchase Tax (No. 4) Order, 1961.

(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 twenty-third day of January, nineteen hundred and sixty-two.

Dated this twenty-ninth day of December, 1961.

Michael Hughes-Young,
John Peel,
Two of the Lords Commissioners of Her Majesty's Treasury.

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

EXPLANATORY NOTE

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

With effect from the 23rd January, 1962, this Order adds fireworks to the Schedule of goods chargeable with purchase tax in the Group which comprises toys, games, requisites for amusements and the like.