1962 No. 1686

PURCHASE TAX

The Purchase Tax (No. 4) Order 1962

Made - - - -	*2nd August* 1962
Laid before the House of Commons - -	*8th August* 1962
Coming into Operation	*9th August* 1962

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 21 of the Finance Act 1948(a), as amended by Part II of Schedule 2 to the Finance Act 1958(b), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. In Group 7 of Part I of Schedule 2 to the Finance Act 1958 (tissues and fabrics), for paragraph (9) of the heading "Exempt" there shall be substituted the following paragraph:—

"(9) Weftless tapes of a width not exceeding one inch made of materials laid side by side and held together by a bonding substance, the following:—

(i) tapes made of cotton threads;

(ii) tapes made of paper yarns or of man-made fibre yarns, being tapes weighing not less than 8 ounces per square yard, not embroidered, embossed, coloured or otherwise decorated (except by the addition of a preservative agent) and having nothing printed thereon except a trade name or other words or symbols for the purpose of trade advertisement or identification".

2.—(1) This Order may be cited as the Purchase Tax (No. 4) Order 1962.

(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 9th August 1962.

John Hill,
Francis F. Pearson,
Two of the Lords Commissioners of Her Majesty's Treasury.

2nd August 1962.

(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.)

The exemption from purchase tax for certain weftless tapes, which has applied only to tapes made of cotton thread, is extended by this Order to tapes made of paper yarns or of man-made fibre yarns which comply with the description contained in the Order.