1971 No. 1145

PURCHASE TAX

The Purchase Tax (No. 4) Order 1971

Made - - - -	19*th July* 1971
Laid before the House of Commons - - -	19*th July* 1971
Coming into Operation -	20*th July* 1971

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 2(3) of the Purchase Tax Act 1963(**a**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Purchase Tax (No. 4) Order 1971.

(2) The Interpretation Act 1889(**b**) 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 20th July 1971.

2. Part I of Schedule 1 to the Purchase Tax Act 1963, as amended by section 1(4) of the Finance Act 1969(**c**), shall have effect with the substitution—

(*a*) for any reference to 13¾ per cent. of a reference to 11¼ per cent.;

(*b*) for any reference to 22 per cent. of a reference to 18 per cent.;

(*c*) for any reference to 36⅔ per cent. of a reference to 30 per cent.; and

(*d*) for any reference to 55 per cent. of a reference to 45 per cent.

Edward Heath,

Anthony Barber,

Two of the Lords Commissioners of Her Majesty's Treasury.

19th July 1971.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order reduces to 11¼ per cent., 18 per cent., 30 per cent. and 45 per cent. the rates of purchase tax on the classes of goods heretofore taxable respectively at 13¾ per cent., 22 per cent., 36⅔ per cent. and 55 per cent.

(**a**) 1963 c. 9. (**b**) 1889 c. 63. (**c**) 1969 c. 32.