SECOND SCHEDULE

GROUP 9 (*b*) IN PART I OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948, AS AMENDED

(i) Lined floor rugs made of skin of the kind commonly known as sheepskin, but not containing any other fur skin (including any skin with fur, hair or wool attached)	First
(ii) Rugs made of fur skin (including any skin with fur, hair or wool attached) other than rugs comprised in the foregoing sub-paragraph	Third
(iii) Other rugs, except floor rugs	Second

EXPLANATORY NOTE

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

This Order reduces the rate of purchase tax on insoles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) and on lined sheepskin floor rugs from the third rate (100%) to the first rate (33⅓%).

The Purchase Tax (No. 5) Order, 1950

1950 No. 225

Made - - - - 11*th February*, 1950
Coming into Operation 20*th February*, 1950
*To be laid before the House of Commons**

The Lords Commissioners of His 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, shall be amended by adding at the end of Group 25 (as amended by the Purchase Tax (No. 1) Order, 1950(**b**)), the following paragraph:—

"(*f*) The following articles, if designed specially for the display of wearing apparel or coiffures, namely, figures, busts, heads and mannequin shapes . . . . Exempt.";

and any such articles shall accordingly cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2. This Order may be cited as the Purchase Tax (No. 5) Order, 1950, and shall come into operation on the 20th day of February, nineteen hundred and fifty.

Dated this 11th day of February, 1950.

J. W. Snow,
Richard Adams,
Two of the Lords Commissioners of His Majesty's Treasury.

* This Instrument was laid before the House of Commons on 2nd March, 1950.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) S.I. 1950 No. 89, p. 480 above.

EXPLANATORY NOTE

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

This Order exempts from purchase tax figures busts and similar articles designed for displaying wearing apparel or coiffures.

The Purchase Tax (No. 6) Order, 1950

1950 No. 290

Made - - - -	*3rd March*, 1950
Laid before the House of Commons - -	*7th March*, 1950
Coming into Operation	*13th March*, 1950

The Lords Commissioners of His 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:—

Further exemption of drugs

1. Drugs and medicines, manufactured or prepared (except toilet preparations) of any of the classes specified in the Schedule to this Order shall not be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

Consequential amendment and revocation

2.—(1) Part I of the Eighth Schedule to the Finance Act, 1948, as amended by the Purchase Tax (No. 3) Order, 1949(b), shall have effect as if for the reference in paragraph (*c*) of Group 33 therein to the Schedule to that Order, there were substituted a reference to the Schedule to this Order.

(2) The Purchase Tax (No. 3) Order, 1949, is hereby revoked.

Short title, interpretation and commencement

3.—(1) This Order may be cited as the Purchase Tax (No. 6) Order, 1950.

(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 13th day of March, 1950.

Dated this 3rd day of March, 1950.

R. Taylor,
Richard Adams,
Two of the Lords Commissioners of His Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) S.I. 1949 No. 1529. (c) 52 & 53 Vict. c. 63.