EXPLANATORY NOTE

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

This Order amends the provisions for the exemption of certain drugs and medicines from purchase tax which are contained in Part II of the Eighth Schedule to the Finance Act, 1948, by providing for exemption by reference to the British Veterinary Codex in addition to the five approved publications already named in paragraph 2 of Part II of the Schedule as amended.

1954 No. 1179

The Purchase Tax (No. 5) Order, 1954

Made - - - -	*8th September*, 1954
Laid before the House of Commons -	*10th September*, 1954
Coming into Operation	*13th September*, 1954

The Lords Commissioners of Her 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. Tiles, strips and blocks which are—

(*a*) of a kind suitable for laying on or fixing to floors or sub-floors, and

(*b*) of wood, and

(*c*) of a thickness (excluding any backing) of less than $\frac{5}{8}$ inch but not less than $\frac{3}{8}$ inch

shall cease to be chargeable under Group 9 of Part I of the Eighth Schedule to the Finance Act, 1948, and, accordingly, in sub-paragraph (ii) of paragraph (*a*) of that Group, as amended by the Purchase Tax (No. 1) Order, 1954(**b**), the words "wood or" shall be omitted.

2.—(1) This Order may be cited as the Purchase Tax (No. 5) Order, 1954.

(2) This Order shall come into operation on the thirteenth day of September, nineteen hundred and fifty-four.

Dated this eighth day of September, 1954.

Hendrie D. Oakshott,
Dennis Vosper,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order relieves from purchase tax certain wooden flooring tiles, strips and blocks, by reducing from $\frac{5}{8}$ inch to $\frac{3}{8}$ inch the thickness below which such articles are chargeable with tax under Group 9 (*a*) of Part I of the Eighth Schedule to the Finance Act, 1948.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) S.I. 1954/1, p. 1853 above.