5. For paragraph 15 there shall be substituted the following paragraph:—

"15. Table napkins, tray cloths and table mats, being articles not exceeding ½ square yard in area ... ... 2s. 0d. per article".

6. In paragraph 16 for the words "Towels and tea towels, being articles of Class C material and terry towels of other material" there shall be substituted the words "Terry towels".

7. In paragraph 17 the words "being articles of material other than Class C material" shall be omitted.

EXPLANATORY NOTE

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

This Order removes the following goods from the scope of the Purchase Tax chargeable under Groups 5, 6, and 7 of Part I of the Eighth Schedule to the Finance Act, 1948:—

(i) domestic textile articles, and articles of soft furnishing, hitherto chargeable under Group 5 (*a*) (ii), i.e. articles other than cushions or woollen articles as defined in that Group;

(ii) tissues and fabrics, hitherto chargeable under Group 6 (*a*) (iii), i.e. tissues and fabrics other than those of woollen material as defined in Group 5;

(iii) plastic sheeting, hitherto chargeable under Group 7.

The Order makes all cushions (other than air-cushions) chargeable with Purchase Tax at 25 per cent. It also provides that domestic textile articles and tissues and fabrics which were hitherto chargeable with tax, and which are not now chargeable, shall not become chargeable under Group 29 (which relates to fancy or ornamental articles suitable for personal or domestic use).

1955 No. 1735

The Purchase Tax (No. 5) Order, 1955

Made - - - -	17*th November*, 1955
Laid before the House of Commons - -	18*th November*, 1955
Coming into Operation	21*st November*, 1955

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. Part I of the Eighth Schedule to the Finance Act, 1948, as amended by any subsequent enactment or Order, shall have effect subject to the further amendments set out in the Schedule to this Order.

(**a**) 11 & 12 Geo. 6. c. 49.

2.—(1) This Order may be cited as the Purchase Tax (No. 5) Order, 1955.

(2) This Order shall come into operation on the twenty-first day of November, nineteen hundred and fifty-five.

Dated this seventeenth day of November, 1955.

R. H. M. Thompson,
Peter Legh,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

Reduction of Rates of Purchase Tax

1.—(1) Footwear made wholly or partly of fur skin shall not be comprised in paragraph (*f*) of Group 1 (which charges articles of fur skin at 50 per cent.) and shall, except in the case of footwear of a kind suitable for young children's wear, be comprised in paragraph (*a*) of that Group (which imposes a charge at a lower rate than 50 per cent.), and in the case of footwear of a kind suitable for young children's wear, be comprised in paragraph (*i*) of that Group (which exempts such articles).

(2) Accordingly, in the said Group 1 for the word "Articles" at the beginning of paragraph (*f*) there shall be substituted the word "Garments" and sub-paragraph (ii) of paragraph (*e*) and in paragraph (*i*) the words "(*e*) or" shall be omitted.

2. Headgear merely trimmed with fur skin shall be comprised in paragraph (*a*) of Group 2 and not in paragraph (*c*) of that Group (which charges articles made wholly or partly of fur skin at a rate higher than the rate in the said paragraph (*a*)) and, accordingly, at the end of the said paragraph (*c*) there shall be added the words "and other than articles merely trimmed with fur skin".

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EXPLANATORY NOTE

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

1. This Order—

(i) reduces the rate of tax on footwear made wholly or partly of fur skin

(ii) exempts such footwear if of a kind suitable for young children's wear and

(iii) reduces the rate of tax on headgear which is merely trimmed with fur skin.