1960 No. 2351

The Purchase Tax (No. 5) Order, 1960

Made - - - -	15*th December*, 1960
Laid before the House of Commons	20*th December*, 1960
Coming into Operation	21*st December*, 1960

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

1. After paragraph (5) of Group 12 in Part I of the Second Schedule to the Finance Act, 1958, there shall be inserted the following paragraph:—

"(5A) Electrically operated appliances for central heating systems, being appliances designed for a sustained output, when installed, not less than 30,000 British thermal units per hour (on the assumption, if the output varies with working conditions, that the appliance is working under average winter conditions), the following:—

(i) water boilers;

(ii) appliances supplied with a system of ducting designed only for the transmission of heated air through such ducting to two or more rooms simultaneously."

2.—(1) This Order may be cited as the Purchase Tax (No. 5) Order, 1960.

(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 twenty-first day of December nineteen hundred and sixty.

Dated this fifteenth day of December, 1960.

J. D. Gibson-Watt,
R. Chichester-Clark,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) 6 & 7 Eliz. 2. c. 56. (c) 52 & 53 Vict. c. 63.

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 electrical appliances for domestic central heating systems, subject to the descriptions contained in the Order.