EXPLANATORY NOTE

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

This Order amends part of the definition of road vehicles chargeable with purchase tax under paragraph (*a*) of Group 35 of Part I of the Eighth Schedule to the Finance Act, 1948. The effect of the Order is that, in those cases where the charge of tax previously depended upon the vehicle's having to the rear of the driver's seat roofed accommodation lit by side windows and fitted with or constructed or adapted for the fitting of seating for passengers, the charge will now depend upon its having to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows. The Order does not affect the charge of tax on vehicles which are constructed or adapted solely or mainly for the carriage of passengers, nor the kinds of vehicles which are specifically exempt from tax under paragraph (*c*) of Group 35.

The Purchase Tax (No. 6) Order, 1949

1949 No. 2453

Made - - - -	31*st December*, 1949
Laid before the House of Commons - -	2*nd January*, 1950
Coming into Operation	9*th January*, 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:—

1.—(1) The second rate of purchase tax shall be substituted for the third rate in respect of thermal storage water heaters suitable for operation from electric mains.

(2) Instantaneous water heaters, not being heaters suitable for operation from electric mains or from gas mains, shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2. In accordance with the foregoing Article, as from the commencement of this Order, Part I of the Eighth Schedule to the Finance Act, 1948, shall have effect subject to the amendments of Group 12 therein set out in the Schedule to this Order.

3.—(1) This Order may be cited as the Purchase Tax (No. 6) Order, 1949.

(2) The Interpretation Act, 1889(**b**), applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the ninth day of January, nineteen hundred and fifty.

Dated this thirty-first day of December, 1949.

Wm. Hannan,
R. J. Taylor,
Two of the Lords Commissioners
of His Majesty's Treasury.

SCHEDULE

AMENDMENTS OF GROUP 12 IN PART I OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948

1. In paragraph (*b*)—

(*a*) after the words "immersion water heaters," insert "thermal storage water heaters, storage water heaters other than thermal";

(*b*) in sub-paragraph (i), after the word "except" insert "thermal storage water heaters and";

(*c*) after sub-paragraph (ii) insert the following new sub-paragraph:—

"(iii) being thermal storage water heaters suitable for operation from electric mains .. .. Second.".

2. In paragraph (*c*), at the end of the paragraph insert the following new sub-paragraph:—

"(vii) instantaneous water heaters .. .. Exempt.".

EXPLANATORY NOTE

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

This Order reduces the purchase tax on thermal storage water heaters suitable for operation from electric mains from 100 per cent. (third rate) to 66⅔ per cent. (second rate). It also exempts from purchase tax all instantaneous water heaters which are not suitable for operation from electric or gas mains, e.g., those operated by "bottled" gas.

The Purchase Tax (No. 7) Order, 1949

1949 No. 2443

Made - - - - - - - 28*th December*, 1949
Laid before the House of Commons 30*th December*, 1949
Coming into Operation - - - 1*st February*, 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:—

1. Part I of the Eighth Schedule to the Finance Act, 1948, shall have effect subject to the amendments of Group 34 therein set out in the Schedule to this Order.

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