The Purchase Tax (No. 6) Order, 1951

1951 No. 1645

Made - - - -	10*th September*, 1951
Laid before the House of Commons - -	12*th September*, 1951
Coming into Operation	17*th September*, 1951

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 the substitution for paragraph (*e*) of Group 1 of the following paragraph:—

"(*e*) (i) Articles made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached and designed specially for industrial use ... ... First

(ii) Footwear made wholly or partly of skin of any kind commonly known as sheepskin but not containing any other fur skin ... First"

2. This Order may be cited as the Purchase Tax (No. 6) Order, 1951, and shall come into operation on the 17th day of September, nineteen hundred and fifty-one.

Dated this tenth day of September, 1951.

H. W. Bowden,
Charles Royle,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

This Order reduces from 100 per cent. to 33⅓ per cent. the rate of purchase tax on certain sheepskin footwear which hitherto has not had the benefit of the lower rate, which only applied to footwear designed for industrial use. The existing provision relating to the latter type of footwear is preserved by the Order.

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