STATUTORY INSTRUMENTS

1962 No. 2434

PURCHASE TAX

The Purchase Tax (No. 6) Order 1962

Made - - - -	*1st November* 1962
Laid before the House of Commons	*5th November* 1962
Coming into Operation	*6th November* 1962

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 21 of the Finance Act 1948(a), as amended by Part II of Schedule 2 to the Finance Act 1958(b), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Tax chargeable under paragraphs (*a*) and (*b*) of Group 27 of Part I of Schedule 2 to the Finance Act 1958 (under which paragraphs certain passenger carrying, or roofed, road vehicles are chargeable at 45 per cent. and other goods are chargeable at 25 per cent.) shall be chargeable at 25 per cent. in respect of goods of all classes specified in those paragraphs; and accordingly for those paragraphs there shall be substituted the following paragraphs:—

"(*a*) Road vehicles not comprised below in this Group, being vehicles constructed or adapted solely or mainly for the carriage of passengers or 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.	25 per cent.
(*b*) Bicycles, bicycle and sidecar combinations and tricycles constructed or adapted solely or mainly for the carriage of passengers, bicycle sidecars (including sidecar bodies without chassis) so constructed or adapted, and bicycle sidecar chassis.	25 per cent."

2.—(1) This Order may be cited as the Purchase Tax (No. 6) Order 1962.

(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 6th November 1962.

Harold Macmillan.

R. Maudling.

1st November 1962.

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

This Order reduces from 45 per cent. to 25 per cent. the rate of purchase tax on motor-cars.