STATUTORY INSTRUMENTS

1971 No. 1781

PURCHASE TAX

The Purchase Tax (No. 6) Order 1971

Made - - - -	3*rd November* 1971
Laid before the House of Commons	8*th November* 1971
Coming into Operation	9*th November* 1971

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 2(3) of the Purchase Tax Act 1963(**a**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Purchase Tax (No. 6) Order 1971.

(2) The Interpretation Act 1889(**b**) 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 9th November 1971.

2.—(1) Group 5 of Part I of Schedule 1 to the Purchase Tax Act 1963, as amended by Schedule 6 to the Finance Act 1969(**c**), shall be amended as follows:—

(*a*) at the beginning there shall be inserted " (*a*) ";

(*b*) the words " paper cups, paper plates and other paper tableware " shall be omitted; and

(*c*) at the end there shall be added the following:—

" (*b*) Disposable cups, plates and other tableware, whether of paper, plastic or other materials ".

(2) In Group 11 of the said Part 1, under the heading " Not chargeable under this Group ", the paragraph beginning " Builders' hardware " shall be numbered " 1 " and after that paragraph there shall be inserted the following paragraph:—

" 2. Disposable cups, plates and other tableware ".

P. L. Hawkins,
Walter Clegg,
Two of the Lords Commissioners of Her Majesty's Treasury.

3rd November 1971.

(**a**) 1963 c. 9. (**b**) 1889 c. 63. (**c**) 1969 c. 32.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order provides for disposable tableware of whatever material to be brought together in one Group of the Schedule of chargeable goods and removes any limitation of the charge to articles of a kind suitable for office or domestic use.