(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.

2.—(1) This Order may be cited as the Purchase Tax (No. 7) Order, 1949.

(2) This Order shall come into operation on the first day of February, nineteen hundred and fifty.

Dated this twenty-eighth day of December, 1949.

Wm. Hannan,

Richard Adams,

Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

AMENDMENTS OF GROUP 34 IN PART I OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948

1. In paragraph (*a*) leave out the words "calendars, greeting cards".

2. In paragraph (*b*), after the word "machinery", insert "and articles comprised in the following paragraph".

3. After paragraph (*b*) insert the following new paragraph:—

"(*c*) Calendars, postcards, greeting cards, gift cards, wedding cards, invitation cards and similar articles—

(i) being articles not comprised in the following sub-paragraph of this paragraph .. .. Third.

(ii) being articles which, except for any crest, device or mark indicative of a particular business or body of persons, do not incorporate any pictorial representation, any decorative pattern or device, or anything attached by way of decoration, and which so far as they consist of paper or paper board are wholly of one colour apart from any lettering and from any such crest, device or mark as aforesaid .. .. First."

EXPLANATORY NOTE

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

This Order revises the rates of purchase tax on calendars, postcards, greeting cards, etc., which are at present 33⅓ per cent. on some and 66⅔ per cent. or 100 per cent. on others. As from the 1st February, 1950, these articles will be charged either at 33⅓ per cent. or at 100 per cent. Broadly, the 33⅓ per cent. rate will apply to the undecorated types and the 100 per cent. rate to all others.

RATING AND VALUATION, ENGLAND

1. *Commencement of* 1948 *Act.*
2. *Appeals (Local Valuation Courts)*, p. 3556.
3. *Dissolved Authorities*, p. 3560.
4. *Forms*, p. 3565.
5. *Transitional Regulations*, p. 3572.

1. COMMENCEMENT OF 1948 ACT

The Local Government Act, 1948 (Appointed Days) Order, 1949

1949 No. 434

Made - - - - 14*th March*, 1949

M.H. 108994.

Whereas it is provided by subsection (1) of section 72 of the Local Government Act, 1948(a), that Part III of the said Act shall come into effect on such day as the Minister of Health may by order appoint, and that different days may be appointed for different purposes, different rating areas and different provisions of the said Part;

And Whereas it is provided by subsection (3) of section 147 of the said Act that the repeal by that Act of the enactments specified in Part II of the Second Schedule thereto shall have effect as from such day or days as the Minister of Health may by order appoint and that different days may be appointed for different enactments, and different purposes of the same enactment, and for different rating areas:

Now, therefore, the Minister of Health, in pursuance of the said provisions, hereby makes the following order:—

1.—(1) This order may be cited as the Local Government Act, 1948, (Appointed Days) Order, 1949.

(2) In this order "the Act" means the Local Government Act, 1948.

2.—(1) Subject to the provisions of article 4 of this order and in so far as provision has not already been made in that behalf by the Local Government Act, 1948 (Appointed Days) (No. 1) Order, 1948(b), the provisions of Part III of the Act, except sections 55, 56, 57 and 69 shall come into effect in all rating areas in England and Wales on the first day of February, 1950.

(2) The provisions of section 57 of the Act shall come into effect in all rating areas outside London, on the first day of April, 1950, and in all rating areas in London, on the sixth day of April, 1950.

(3) The provisions of section 69 of the Act shall come into effect in all rating areas in England and Wales on the first day of November, 1949.

3.—(1) Subject to the provisions of article 4 of this order the repeal by subsection (1) of section 147 of the Act of the enactments specified in Part II of the Second Schedule to the Act, except section 7 of the Representation of the People Act, 1867(c) and section 23 of the Rating and Valuation Act, 1925(d), shall have effect as from the first day of February, 1950.

(a) 11 & 12 Geo. 6. c. 26. (b) S.I. 1948 (No. 823) I, p. 3645. (c) 30 & 31 Vict. c. 102. (d) 15 & 16 Geo. 5. c. 90.