The Purchase Tax (No. 7) Order, 1951

1951 No. 1832

Made - - - - 15*th October*, 1951
Coming into Operation 22*nd October*, 1951
**To be laid before the House of Commons*

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) Grass tape, being weftless material of a width not exceeding one inch made of cotton threads laid side by side and held together by a bonding substance, 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) Accordingly Group 6 in Part I of the Eighth Schedule to the Finance Act, 1948, as amended by subsequent Orders and by the Finance Act, 1951(b), shall be further amended by the addition at the end of the Group of the following new paragraph:—

"(*r*) Grass tape, being weftless material of a width not exceeding one inch made of cotton threads laid side by side and held together by a bonding substance ... ... Exempt."

2. This Order may be cited as the Purchase Tax (No. 7) Order, 1951, and shall come into operation on the twenty-second day of October, nineteen hundred and fifty-one.

Dated this fifteenth day of October, 1951.

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

EXPLANATORY NOTE

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

This Order exempts from purchase tax a certain type of cotton tape known as "grass tape".

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* This instrument was laid before the House of Commons on 1st November, 1951.

(a) 11 & 12 Geo. 6. c. 49. (b) 14 & 15 Geo. 6. c. 43.