2. This Order may be cited as the Purchase Tax (No. 6) Order, 1952.

3. This Order shall come into operation on the thirteenth day of October, Nineteen hundred and fifty two.

Dated this Sixth day of October, 1952.

Edward Heath,
Herbert Butcher,
Two of the Lords Commissioners of Her Majesty's Treasury.

EXPLANATORY NOTE

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

This Order increases from 5s. 0d. to 12s. 0d. the "D relief" in respect of certain "wrap-round" and similar large aprons. This figure represents the amount which is to be deducted from the wholesale value of the goods for purchase tax purposes. Tax is accordingly chargeable at the appropriate rate on the value (if any) remaining after the deduction.

1952 No. 1821

The Purchase Tax (No. 7) Order, 1952

Made - - - -	15*th October*, 1952
Laid before the House of Commons	16*th October*, 1952
Coming into Operation	20*th October*, 1952

The Lords Commissioners of Her 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. Group 21 in Part I of the Eighth Schedule to the Finance Act, 1948, as amended by any subsequent order, shall be further amended by the addition at the end thereof of the following paragraph:—

"(*c*) Parts of and fittings for umbrellas, sunshades, walking sticks and canes, not being ferrules, covers or material shaped for use in the manufacture of covers ... ... Third".

2. This Order may be cited as the Purchase Tax (No. 7) Order, 1952.

3. This Order shall come into operation on the twentieth day of October, nineteen hundred and fifty-two.

Dated this fifteenth day of October, 1952.

Edward Heath,
Herbert Butcher,
Two of the Lords Commissioners of Her Majesty's Treasury.

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

EXPLANATORY NOTE

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

This Order imposes Purchase Tax at 100 per cent. on parts of and fittings for umbrellas, sunshades, walking sticks and canes, but not including ferrules, covers and shaped material for making covers.

1952 No. 2119

The Purchase Tax (No. 8) Order, 1952

Made - - - -	*8th December,* 1952
Laid before the House of Commons	*9th December,* 1952
Coming into Operation	*15th December,* 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (4) of section nine of the Finance Act, 1952(a) and of all other powers enabling them in that behalf, hereby make the following Order:—

1. For the purposes of section nine of the Finance Act, 1952, the list set out in the Schedule to this Order shall be the prescribed list for the third of the classes of goods specified in subsection (1) of that section (that is to say, furniture of a kind used for domestic purposes, but excluding clocks, musical instruments, heating or lighting appliances and apparatus and appliances and apparatus operated by gas or electricity).

2. The following provisions shall have effect for the interpretation of the said Schedule:—

(1) The descriptions specified in the list shall in each case be construed as not including the following articles, that is to say:—

(*a*) garden furniture;

(*b*) appliances, apparatus, accessories and requisites for sports, games, amusements, gymnastics or athletics (including parts thereof and accessories thereto).

(2) The expression "carcase volume", in relation to wholly-enclosed storage space comprised in any article described in the list, means the volume of that space, measured externally over such parts of the article (including rails, tops and mouldings) as enclose it, but disregarding any plinth, base, swag rail, apron piece or pediment and any applied decoration or external upholstery.

(3) The expression "partly-enclosed storage space" in relation to any article described in the list, means storage space contained within the frame of the article, enclosed on the top and open on at least one but not more than two sides; and any reference to the area or height of such space is a reference to the area of the lower enclosing surface, or the height of the enclosing sides, as the case may be, in each case measured internally.

(4) Any reference to articles of any material is a reference to articles made wholly or mainly of that material.

(a) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33.