STATUTORY INSTRUMENTS

1962 No. 2841

PURCHASE TAX

The Purchase Tax (No. 7) Order 1962

Made - - - - 28*th December* 1962
Laid before the House of Commons - 31*st December* 1962
Coming into Operation - 1*st January* 1963

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.—(1) Tax chargeable under the provisions of Part I of Schedule 2 to the Finance Act 1958 under which it has been chargeable at 45 per cent., that is to say, Group 18 (wireless receiving apparatus, valves and loudspeakers), paragraphs (b) and (c) of Group 19 (gramophones, radiogramophones, player pianos and certain other instruments, and gramophone records), paragraphs (a) and (b) of Group 30 (articles for hairdressing, etc), paragraph (a) of Group 31 (certain toilet requisites) and paragraphs (a) and (b) (i) of Group 32 (perfumery and certain toilet preparations), shall be chargeable at 25 per cent.

(2) In accordance with the foregoing paragraph the said Part I shall be amended as provided in the Schedule to this Order.

2.—(1) This Order may be cited as the Purchase Tax (No. 7) 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 on the 1st January 1963.

HAROLD MACMILLAN
R. MAUDLING

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

28th December 1962.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) 6 & 7 Eliz. 2. c. 56. (**c**) 52 & 53 Vict. c. 63.

SCHEDULE

Amendments of Part I of Schedule 2 to Finance Act 1958

1. In Groups 18, 19 and 30, and in paragraph (a) of Group 32, for the references to 45 per cent. there shall be substituted references to 25 per cent.

2. In Group 30, in paragraph (a), the words " in paragraph (c) below, or " and the words from " in Group 3(e) " to " (ii) " shall be omitted.

3. For so much of Group 31 as precedes the exemptions there shall be substituted :—

" Group 31	
Toilet requisites, except face cloths and towels ...	25 per cent."

4. For paragraph (b) of Group 32 there shall be substituted :—

" (b) Toilet preparations, whether medicated or not, including cosmetics	25 per cent."

EXPLANATORY NOTE

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

This Order reduces to 25 per cent. the rate of purchase tax on the classes of goods heretofore taxable at 45 per cent.