The Purchase Tax (No. 8) Order, 1950

1950 No. 1444

Made - - - -	28*th August*, 1950
Laid before the House of Commons	30*th August*, 1950
Coming into Operation	4*th September*, 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. The second rate of purchase tax shall be substituted for the third rate thereof in respect of space heating appliances which are operated by gas and are suitable for operation from electric mains so far only as they incorporate electric fans or electric pumps, or both such fans and such pumps, designed to consume in all not more than 100 watts.

2. Accordingly in Part I of the Eighth Schedule to the Finance Act, 1948, Group 12 shall be amended by inserting at the end of sub-paragraph (i) of paragraph (*b*) thereof the words "and space heating appliances which are operated by gas and are suitable as aforesaid so far only as they incorporate electric fans or electric pumps, or both such fans and such pumps, designed to consume in all not more than 100 watts".

3.—(1) This Order may be cited as the Purchase Tax (No. 8) Order, 1950.

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

Dated this twenty-eighth day of August, 1950.

W. A. Wilkins,
H. W. Bowden,
Two of the Lords Commissioners of His Majesty's Treasury.

EXPLANATORY NOTE

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

This Order relates to space-heating appliances in which the heat is supplied by gas and its distribution is assisted by electric fans or pumps.

These appliances have been chargeable at the third (100 per cent.) rate of purchase tax under sub-paragraph (i) of Group 12 (*b*) of Part I of the Eighth Schedule to the Finance Act, 1948, as space-heating appliances suitable for operation from electric mains. The Order excludes them from sub-paragraph (i) and they become chargeable at the second (66⅔ per cent.) rate under sub-paragraph (ii) of Group 12 (*b*) like space-heating appliances wholly operated by gas.

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