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.

(5) Any reference to area or volume shall be construed as a reference to area or volume ascertained in accordance with the following rules:—

(*a*) linear dimensions shall be ascertained to the nearest inch (one half of an inch counting as a whole inch);

(*b*) square and cubic dimensions shall be ascertained to the nearest quarter of a square or cubic foot (any odd number of eighths counting as the next higher even number).

3. This Order may be cited as the Purchase Tax (No. 8) Order, 1952.

4. This Order shall come into operation on the fifteenth day of December, nineteen hundred and fifty-two.

Dated this eighth day of December, 1952.

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

Schedule

Prescribed List for Furniture

1. Wardrobes, cupboards, tallboys, cabinets, chests, chests of drawers, dressing chests, dressing tables, sideboards, bureaux, bookcases, bookcase units, sets of shelves and other furniture comprising storage space, being in each case articles which either— (*a*) comprise wholly-enclosed storage space of which the carcase volume exceeds 1¼ cubic feet; or (*b*) comprise partly-enclosed storage space of which the area exceeds 1 square foot and the height is not less than 7½ inches; but not including refrigerators, refrigerator cabinets, wireless cabinets, gramophone cabinets, articles of metal or articles comprised in any other paragraph in this list.	£2 0s. 0d. for each cubic foot of carcase volume of wholly-enclosed storage space not exceeding 3; £1 10s. 0d. for each cubic foot of such volume exceeding 3 but not exceeding 7; 8s. 0d. for each cubic foot of such volume exceeding 7; 12s. 0d. for each square foot of area of partly-enclosed storage space of a height not less than 7½ inches.

2. Tables and trolleys (not being articles which comprise wholly-enclosed storage space of a carcase volume exceeding 1¼ cubic feet and also exceeding all table or deck area multiplied by 6 inches).	13s. 4d. per square foot of table or deck area.
3. Seats (not being articles which comprise wholly-enclosed storage space of a carcase volume exceeding 1¼ cubic feet and of which the height, as taken in calculating that volume, exceeds 1 foot 7 inches) the following:—	
(*a*) having a seat width, exclusive of any arms, of not less than 4½ feet—	
(i) with upholstered seats and with backs	£25 0s. 0d. per article.
(ii) of any other description ...	£5 7s. 6d. per article.
(*b*) having a seat width, exclusive of any arms, of less than 4½ feet, but not less than 3 feet—	
(i) with upholstered seats and with backs	£19 0s. 0d. per article.
(ii) of any other description ...	£4 8s. 0d. per article.
(*c*) having a seat width, exclusive of any arms, of less than 3 feet—	
(i) chairs with upholstered seats having either a seat height not exceeding 16 inches at its lowest point and a width over the seat frame exceeding 16 inches, or a width over the seat frame exceeding 22 inches ...	£12 0s. 0d. per article.
(ii) babies' high chairs (including combined high chairs and low chairs)	£3 15s. 0d. per article.
(iii) of any other description ...	£2 10s. 0d. per article.
4. Divans, bunks, box-spring mattresses, spring-bases and spring mattresses (but not including overlay mattresses or articles which comprise wholly-enclosed storage space of a carcase volume exceeding 1¼ cubic feet and of which the height, as taken in calculating that volume, exceeds 1 foot 7 inches)—	
(*a*) not less than 45 inches in width ...	£7 2s. 6d. per article.
(*b*) less than 45 inches in width	£5 7s. 6d. per article.
5. Headboards and bedstead ends—	
(*a*) not less than 45 inches in width ...	£3 10s. 0d. per article.
(*b*) less than 45 inches in width	£3 0s. 0d. per article.
6. Cots, playpens, babies' cradles and stands for babies' cradles	£4 10s. 0d. per article.
7. Fireside curbs	£1 5s. 0d. per article.

EXPLANATORY NOTE

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

This Order brings furniture within the scope of the "D" scheme established by section nine of the Finance Act, 1952. It sets out in the Schedule the prescribed list of furniture eligible for "D relief". The figures appearing in the last column of the Schedule represent the amounts which are to be deducted from the wholesale value for purchase tax purposes of the goods to which they apply. Tax is accordingly chargeable at the appropriate rate on the value (if any) remaining after the deduction.

The Order automatically brings into operation that part of section eight of the Finance Act, 1952, which abolishes the exemption from purchase tax of utility furniture and component parts thereof.

1952 No. 2141

The Purchase Tax (No. 9) Order, 1952

Made - - - -	10*th December*, 1952
Laid before the House of Commons	11*th December*, 1952
Coming into Operation	15*th December*, 1952

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred upon 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) Without prejudice to the provisions of the Purchase Tax (No. 3) Order, 1952(**b**), but subject to the following provisions of this Order, an article which incorporates or bears any of the following emblems, that is to say:—

(*a*) a figure or other portrait representation of Her Majesty the Queen or His Royal Highness the Duke of Edinburgh since the date of Her Accession;

(*b*) a representation of the Royal Arms, the Royal Cypher or the Royal Standard, or of a Crown;

(*c*) in the case of an article which bears a prominent and permanent inscription celebrating the Coronation of Her Majesty, any national emblem of any part of the Commonwealth,

shall not, while this Order is in force, be included in any class of chargeable goods within the meaning of the enactments relating to purchase tax in which it would not be included if it did not incorporate or bear that emblem; and an article which consists solely of such an emblem shall not, while this Order is in force, be included in any class of such goods.

(2) The foregoing paragraph shall not apply to articles of any class described in Group 27 or Group 28 in Part I of the Eighth Schedule to the Finance Act, 1948, as amended by any subsequent enactment or order, or to articles of jewellery consisting wholly or partly of precious or semi-precious stones or of real or cultured pearls.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) S.I. 1952/1433, p. 2782 above.