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.

2. This Order may be cited as the Purchase Tax (No. 9) Order, 1952.

3. This Order shall come into operation on the fifteenth day of December, nineteen hundred and fifty-two, and shall cease to have effect on the 30th day of September, nineteen hundred and fifty-three.

Dated this tenth day of December, 1952.

Edward Heath,
Dennis Vosper,
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 (with certain exceptions) prevents goods from becoming chargeable with Purchase Tax, or from becoming chargeable at a higher rate of tax, solely because they consist of, incorporate, or bear certain emblems associated with the Coronation. The exceptions are goods of precious metal or of certain precious and semi-precious stones or materials, which are chargeable under Groups 27 or 28 of the Purchase Tax Schedule, and jewellery.

The Order expires on 30th September, 1953.

1952 No. 2254

The Purchase Tax (No. 10) Order, 1952

Made - - - -	*19th December,* 1952
Laid before the House of Commons	*23rd December,* 1952
Coming into Operation	*1st January,* 1953

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 35 in Part I of the Eighth Schedule to the Finance Act, 1948, as amended by any subsequent enactment or order, shall be further amended as follows:—

(*a*) in paragraph (*b*), the words " bicycle sidecars " shall be omitted; and

(*b*) after paragraph (*d*) there shall be added the following paragraph:—

" (*e*) Bicycle sidecars (including sidecar bodies without chassis) constructed or adapted solely or mainly for the carriage of passengers, and bicycle sidecar chassis ..... First."

2. This Order may be cited as the Purchase Tax (No. 10) Order, 1952.

3. This Order shall come into operation on the first day of January nineteen hundred and fifty-three.

Dated this 19th day of December, 1952.

T. G. D. Galbraith,
Edward Heath,
Two of the Lords Commissioners
of Her Majesty's Treasury.

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