PURCHASE TAX

1956 No. 384

The Purchase Tax Orders (Revision) Order, 1956

Made - - - -	19*th March*, 1956
Laid before the House of Commons - -	23*rd March*, 1956
Coming into Operation	1*st April*, 1956

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by 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 Orders mentioned in the First Schedule to this Order (which to the extent specified in the third column of the Schedule either are already spent or will be superseded by the Purchase Tax (Consolidation) Order, 1956(b), so far as they remain in force at the coming into operation of that Order) are hereby revoked to the extent so specified.

2. The enactments mentioned in the Second Schedule to this Order (which to the extent specified in the third column of the Schedule will be superseded by the Purchase Tax (Consolidation) Order, 1956, so far as they remain in force at the coming into operation of that Order) are hereby repealed to the extent so specified, in so far as they are repealable by an Order made under section twenty-one of the Finance Act, 1948.

3.—(1) This Order may be cited as the Purchase Tax Orders (Revision) Order, 1956.

(2) The Interpretation Act, 1889(c), applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into force on the first day of April, nineteen hundred and fifty-six.

Dated this nineteenth day of March, 1956.

Gerald Wills,
R. H. M. Thompson,
Two of the Lords Commissioners
of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) S.I. 1956/383 (p. 1927 below).
(c) 52 & 53 Vict. c. 63.

FIRST SCHEDULE

SPENT AND SUPERSEDED ORDERS

Reference	Title	Extent to which spent or superseded
S.I. 1948/1829 (Rev. XVIII, p. 934: 1948 I, p. 3635).	The Purchase Tax (No. 2) Order, 1948.	The whole Order.
S.I. 1948/2398 (Rev. XVIII, p. 935: 1948 I, p. 3636).	The Purchase Tax (No. 3) Order, 1948.	The whole Order.
S.I. 1948/2511 (Rev. XVIII, p. 948: 1948 I, p. 3634).	The Purchase Tax (No. 4) Order, 1948.	The whole Order.
S.I. 1948/2720 (Rev. XVIII, p. 953: 1948 I, p. 3643).	The Purchase Tax (No. 6) Order, 1948.	The whole Order.
S.I. 1949/46 (1949 I, p. 3546) ...	The Purchase Tax (No. 1) Order, 1949.	The whole Order.
S.I. 1949/1342 (1949 I, p. 3548)	The Purchase Tax (No. 2) Order, 1949.	The whole Order.
S.I. 1949/2357 (1949 I, p. 3550)	The Purchase Tax (No. 4) Order, 1949.	The whole Order.
S.I. 1949/2358 (1949 I, p. 3551)	The Purchase Tax (No. 5) Order, 1949.	The whole Order.
S.I. 1949/2453 (1949 I, p. 3552)	The Purchase Tax (No. 6) Order, 1949.	The whole Order.
S.I. 1949/2443 (1949 I, p. 3553)	The Purchase Tax (No. 7) Order, 1949.	The whole Order.
S.I. 1950/89 (1950 II, p. 480) ...	The Purchase Tax (No. 1) Order, 1950.	The whole Order.
S.I. 1950/106 (1950 II, p. 481) ...	The Purchase Tax (No. 2) Order, 1950.	The whole Order.
S.I. 1950/164 (1950 II, p. 482) ...	The Purchase Tax (No. 3) Order, 1950.	The whole Order.
S.I. 1950/224 (1950 II, p. 484) ...	The Purchase Tax (No. 4) Order, 1950.	The whole Order.
S.I. 1950/225 (1950 II, p. 485) ...	The Purchase Tax (No. 5) Order, 1950.	The whole Order.
S.I. 1950/561 (1950 II, p. 491) ...	The Purchase Tax (No. 7) Order, 1950.	The whole Order.
S.I. 1950/1444 (1950 II, p. 493)...	The Purchase Tax (No. 8) Order, 1950.	The whole Order.
S.I. 1950/1640 (1950 II, p. 494)...	The Purchase Tax (No. 9) Order, 1950.	The whole Order.
S.I. 1950/1665 (1950 II, p. 495)...	The Purchase Tax (No. 10) Order, 1950.	The whole Order.
S.I. 1951/271 (1951 II, p. 321) ...	The Purchase Tax (No. 2) Order, 1951.	The whole Order.
S.I. 1951/397 (1951 II, p. 322) ...	The Purchase Tax (No. 3) Order, 1951.	The whole Order.
S.I. 1951/459 (1951 II, p. 323) ...	The Purchase Tax (No. 4) Order, 1951.	The whole Order.
S.I. 1951/1645 (1951 II, p. 330)...	The Purchase Tax (No. 6) Order, 1951.	The whole Order.
S.I. 1951/1832 (1951 II, p. 331)...	The Purchase Tax (No. 7) Order, 1951.	The whole Order.
S.I. 1952/193 (1952 III, p. 2779)	The Purchase Tax (No. 1) Order, 1952.	The whole Order.
S.I. 1952/1423 (1952 III, p. 2781)	The Purchase Tax (No. 2) Order, 1952.	The whole Order.
S.I. 1952/1433 (1952 III, p. 2782)	The Purchase Tax (No. 3) Order, 1952.	The whole Order.
S.I. 1952/1684 (1952 III, p. 2783)	The Purchase Tax (No. 4) Order, 1952.	The whole Order.

Reference	Title	Extent to which spent or superseded
S.I. 1952/1821 (1952 III, p. 2785)	The Purchase Tax (No. 7) Order, 1952.	The whole Order.
S.I. 1952/2141 (1952 III, p. 2789)	The Purchase Tax (No. 9) Order, 1952.	The whole Order.
S.I. 1952/2254 (1952 III, p. 2790)	The Purchase Tax (No. 10) Order, 1952.	The whole Order.
S.I. 1953/1356 (1953 II, p. 1698)	The Purchase Tax (No. 2) Order, 1953.	The whole Order.
S.I. 1953/1432	The Purchase Tax (No. 3) Order, 1953.	The whole Order.
S.I. 1953/1485 (1953 II, p. 1699)	The Purchase Tax (No. 4) Order, 1953.	The whole Order.
S.I. 1954/1 (1954 II, p. 1853) ...	The Purchase Tax (No. 1) Order, 1954.	The whole Order.
S.I. 1954/2 (1954 II, p. 1855) ...	The Purchase Tax (No. 2) Order, 1954.	The whole Order.
S.I. 1954/3 (1954 II, p. 1856) ...	The Purchase Tax (No. 3) Order, 1954.	The whole Order.
S.I. 1954/120 (1954 II, p. 1858)...	The Purchase Tax (No. 4) Order, 1954.	The whole Order.
S.I. 1954/1179 (1954 II, p. 1859)	The Purchase Tax (No. 5) Order, 1954.	The whole Order.
S.I. 1955/100	The Purchase Tax (No. 1) Order, 1955.	Paragraph (1) of Article 1.
S.I. 1955/101	The Purchase Tax (No. 2) Order, 1955.	The whole Order.
S.I. 1955/581	The Purchase Tax (No. 3) Order, 1955.	The whole Order.
S.I. 1955/668	The Purchase Tax (No. 4) Order, 1955.	The whole Order.
S.I. 1955/1735	The Purchase Tax (No. 5) Order, 1955.	The whole Order.
S.I. 1956/27	The Purchase Tax (No. 1) Order, 1956.	Article 2.

SECOND SCHEDULE

Superseded Enactments

Session and Chapter	Short Title	Extent to which superseded
14 Geo. 6. c. 15	The Finance Act, 1950...	In section eighteen, subsection (1), paragraph (*a*) of subsection (2) and paragraph (*a*) of subsection (5).
14 & 15 Geo. 6. c. 43.	The Finance Act, 1951...	Section fifteen and the Fifth Schedule.
15 & 16 Geo. 6. & 1 Eliz. 2. c. 33.	The Finance Act, 1952...	Section eight, section ten, section eleven, except subsection (4), and the Third Schedule.
1 & 2 Eliz. 2. c. 34.	The Finance Act, 1953...	Subsection (1) of section ten, in section eleven subsection (1) and subsection (3) to the word "or" where first occurring except the words "any reference", and the Second Schedule.
4 & 5 Eliz. 2. c. 17.	The Finance (No. 2) Act, 1955.	Subsections (2) to (4) of section one, and the First Schedule.

EXPLANATORY NOTE

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

This Order makes the revocations and repeals consequential on the Purchase Tax (Consolidation) Order, 1956 (S.I. 1956/383), which consolidates the Eighth Schedule to the Finance Act, 1948, as amended—i.e., the list of goods chargeable with purchase tax and the special provisions relating to drugs and medicines. The present Order deals in Article 1 and the First Schedule with forty-five Treasury Orders, and in Article 2 and the Second Schedule with certain Finance Act provisions, which also amended the 1948 Schedule but did so subject to subsequent Treasury Orders.

Fourteen Treasury Orders relating to purchase tax and made since the passing of the Finance Act, 1948, are in whole or in part omitted from the revocations made by this Order. Four of these deal with matters falling outside the Eighth Schedule to the Finance Act, 1948: they are—

(*a*) the Purchase Tax (No. 1) Order, 1951 (S.I. 1951/60)—an Order amending the Fourth Schedule to the Finance Act, 1946 (which deals with goods subject to special provisions about chargeable processes);

(*b*) the Purchase Tax (No. 6) Order, 1952 (S.I. 1952/1787) and the Purchase Tax (No. 8) Order, 1952 (S.I. 1952/2119)—two Orders about the D scheme made under the repealed s. 9 of the Finance Act, 1952 and accordingly now inoperative;

(*c*) Article 1 (2) of the Purchase Tax (No. 1) Order, 1955 (S.I. 1955/100)—made under s. 12 of the Finance Act, 1954, and applying the provisions of that section about the charge of tax on unfinished or incomplete goods.

Of the ten Orders affecting the Eighth Schedule to the Finance Act, 1948—

(1) One remains in force, namely, the Purchase Tax (No. 1) Order, 1956 (S.I. 1956/27)—the Order containing the list of drugs and medicines exempt under Group 33 (*c*) of the Eighth Schedule;

(2) Eight were predecessors of the Order just mentioned and were in each case revoked by the Order superseding it—namely, the Purchase Tax Orders, 1948 (No. 5), 1949 (No. 3), 1950 (No. 6), 1951 (No. 5), 1952 (No. 5), 1953 (No. 1), 1953 (No. 5) and 1954 (No. 6);

(3) One was revoked by the Finance Act, 1952, s. 11 (7)—namely, the Purchase Tax (No. 11) Order, 1950 (S.I. 1950/2104) dealing with certain sheepskin gloves.