STATUTORY INSTRUMENTS

1961 No. 1388

CUSTOMS AND EXCISE

PURCHASE TAX

The Surcharge on Revenue Duties Order, 1961

Made - - -	*24th July*, 1961
Laid before the House of Commons	*25th July*, 1961
Coming into Operation	*26th July*, 1961

Whereas it appears to the Treasury that it is expedient, with a view to regulating the balance between demand and resources in the United Kingdom, that subsection (2) of section nine of the Finance Act, 1961(a), should have effect:

Now, therefore, the Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of that section and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Subsection (2) of the said section nine shall have effect as respects the period during which this Order is in force.

2. The adjustment provided for by the said subsection (2), as it has effect by virtue of this Order, shall be an addition of ten per cent.

3.—(1) This Order may be cited as the Surcharge on Revenue Duties Order, 1961.

(2) The Interpretation Act, 1889(b), 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 twenty-sixth day of July, nineteen hundred and sixty-one.

Dated this twenty-fourth day of July, 1961.

Harold Macmillan
Selwyn Lloyd

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, which is made under section 9 of the Finance Act, 1961, imposes a surcharge at the rate of ten per cent. on amounts in respect of Customs and

(a) 9 & 10 Eliz. 2. c. 36. (b) 52 & 53 Vict. c. 63.

Excise revenue duties and purchase tax which become due on or after 26th July, 1961.

The surcharge operates upon:

(*a*) The duties in respect of:

Spirits	Sugar
Beer	Matches
Wine	Mechanical lighters
British wines	Tea
Tobacco	Cocoa
Hydrocarbon oils	Coffee
Pool betting	Chicory
Bookmakers' licences	Hops
Television advertisements.	

(*b*) Purchase tax.

There is a corresponding ten per cent. increase from the same date in respect of drawbacks and similar rebates and allowances.