



Finance Act 1950

1950 CHAPTER 15

PART I

CUSTOMS, EXCISE AND PURCHASE TAX

Other provisions about particular duties or articles

19 Extension of purchase tax exemption for war memorials

Subject to such conditions as they may impose for the protection of the revenue, the Commissioners, upon an application in that behalf made to them whether before or after the coming into force of this section, may remit purchase tax chargeable in respect of an article of furniture, plate or textile material or an ornament, if they are satisfied that the purchase, importation or other act by virtue of which the tax is chargeable was made or done for the purpose of placing the article or ornament in a place of religious worship as a war memorial and that it will be retained therein.