



Finance (No. 2) Act 1945

1945 CHAPTER 13

PART I

PURCHASE TAX, CUSTOMS AND EXCISE.

Purchase Tax.

- 1 Cesser of charge of purchase tax in respect of certain cooking and heating appliances and refrigerators.**
- (1) Purchase tax shall cease to be chargeable in respect of goods of the classes specified in the First Schedule to this Act.
 - (2) In accordance with the preceding subsection, the Seventh Schedule to the Finance (No. 2) Act, 1940, shall be amended by inserting in the third column thereof, immediately before the entry relating to hurricane lamps and other lamps, the words contained in the First Schedule to this Act.
 - (3) The preceding provisions of this section shall be deemed to have come into operation on the twenty-fourth day of October, nineteen hundred and forty-five.
 - (4) Tax shall not be chargeable by virtue of a purchase of goods of any of the said classes in respect of any such goods delivered under the purchase on or after the said twenty-fourth day of October, notwithstanding that the purchase was made before the said day.
 - (5) Where, in respect of goods of any of the said classes bought under a purchase made before the said twenty-fourth day of October, any tax which would have been chargeable if this Act had not been passed does not become chargeable, the buyer may, in the absence of agreement to the contrary and if the seller has had in respect of the goods the benefit of the tax not becoming chargeable, deduct from the consideration a sum equal to the amount which would have been the amount of the tax chargeable in respect of the goods if this Act had not been passed.
 - (6) Nothing in this section shall affect the operation of section twenty of the Finance (No. 2) Act, 1940 (which empowers the Treasury by order to direct that tax shall

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become chargeable in respect of goods of any class in respect of which it is not for the time being chargeable).

2 Exemption from purchase tax of wireless sets for the blind.

The Commissioners may, subject to such conditions as they may impose for the protection of the Revenue, remit purchase tax chargeable in respect of a wireless receiving set, by virtue either of a purchase thereof or of such an appropriation or application thereof as is mentioned in section twenty-five of the Finance (No. 2) Act, 1940, if they are satisfied, by a certificate to that effect given to them on behalf of a charity registered under section three of the Blind Persons Act, 1920, that the purchase, appropriation or application, was made for the purpose of making the set available for the -use of the blind to the exclusion of use otherwise, and that the property therein will be retained by the charity for that purpose.

3 Temporary exemption from purchase tax of 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 within the period of five years beginning with the passing of this Act, may remit purchase tax chargeable in respect of an article of furniture, plate or textile material, or an ornament, by virtue either of a purchase thereof or of such an appropriation or application thereof as is mentioned in section twenty-five of the Finance (No. 2) Act, 1940, if they are satisfied that the purchase, appropriation or application was made 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.