



Finance Act 1946

1946 CHAPTER 64

PART II

PURCHASE TAX.

- 17 Purchase tax to be charged on goods resulting from chargeable processes.**
- (1) Subject to the provisions of this section, where any person who is required to be registered applies any chargeable process, purchase tax shall be chargeable on the wholesale value of the resulting goods and shall become due on the completion of the process, and the person who applies the process shall be accountable for the tax.
 - (2) A person shall not become accountable for tax under subsection (1) of this section by reason of the application of a chargeable process where the resulting goods are his property at the time of the completion of the process but nothing in this subsection shall prejudice the application to him of subsection (1) of section twenty-five of the Finance (No. 2) Act, 1940 (which provides that certain appropriations and applications of chargeable goods by wholesale merchants and manufacturers shall be treated as chargeable purchases) in relation to those goods.
 - (3) Where a chargeable process is applied to any goods under a contract and the person to whose order the process is applied under the contract makes, at such time and in such manner as the Commissioners may direct, a representation to the other party thereto that he is a registered person and undertakes to account for any tax payable, the said other party shall not become accountable for tax under any of the provisions of this section by reason of the application of the process.
 - (4) Where such a representation is made and, at the time of the completion of the process, the person making the representation is not registered, he shall (without prejudice to any liability to punishment in respect of any false statement in the representation) be accountable for the tax chargeable by reason of the application of the process if he is not otherwise accountable therefor.
 - (5) The enactments mentioned in the Fifth Schedule to this Act shall have effect subject to the provisions of that Schedule, being provisions extending the said enactments, with

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adaptations, to purchase tax chargeable by virtue of the application of a chargeable process.