

## 1970 No. 1544

## PURCHASE TAX

## The Purchase Tax (No. 2) Order 1970

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| <i>Made - - - -</i>                         | <i>19th October 1970</i> |
| <i>Laid before the<br/>House of Commons</i> | <i>23rd October 1970</i> |
| <i>Coming into Operation</i>                | <i>1st November 1970</i> |

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 2(3) of the Purchase Tax Act 1963(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Purchase Tax (No. 2) Order 1970.

(2) In the following Articles of this Order, any reference to a Group is to a Group in Part I of Schedule 1 to the Purchase Tax Act 1963 (chargeable and exempt goods and rates of tax), as amended by subsequent Acts and orders.

(3) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(4) This Order shall come into operation on 1st November 1970.

2. The following amendments shall be made in Group 7, in the heading “Exempt”:—

(a) at the end of paragraph (7) there shall be inserted the words “ not put up for retail sale ”;

(b) at the end of paragraph (10) there shall be inserted the words “ and textile material adhesive on both surfaces not exceeding 15 inches in width and not less than 4 yards in length ”;

(c) after paragraph (16) there shall be added the following paragraphs:—

“ (17) Wrapping material of netting made of yarns of acrylic fibre or of acrylic fibre and jute, in bales containing not less than 1,000 squares measuring not less than 15 nor more than 36 inches the side.

(18) Tubular fabric netting for casing sausages or other food, comprised of a warp of cotton or man-made fibre and a weft of rubber or latex encased in cotton or man-made fibre, in lengths of not less than 50 yards.”

3. In Group 24, in paragraph (5) of the heading “Exempt”, after sub-paragraph (iii) there shall be inserted the following sub-paragraph:—

“ (iv) projectors suitable only for film of 70 mm. width ”.

(a) 1963 c. 9.

(b) 1889 c. 63.

4. In Group 26, before the heading "Exempt", there shall be inserted the following heading:—

*"Not chargeable under this Group*

Recording media (including belts, discs and sheets) for office dictating machines."

and paragraph (2) of the heading "Exempt" shall be omitted.

*Walter Clegg,*

*David Howell,*

19th October 1970.

Two of the Lords Commissioners  
of Her Majesty's Treasury.

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#### EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order amends the Schedule of goods chargeable with purchase tax.

It amends the exemption for abrasive cloth so that any that is put up for retail sale is chargeable.

It extends the exemption for adhesive cloth tape to include certain textile material adhesive on both surfaces.

It relieves from the tax certain wrapping material of netting made from acrylic fibres and certain tubular fabric netting for casing sausages or other food.

It also relieves from the tax projectors suitable only for film of 70 mm. width.

It excludes certain recording media from charge as stationery or office requisites.

It withdraws the exemption for certain printed paper rate envelopes.

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