

1971 No. 1078
PURCHASE TAX
The Purchase Tax (No. 3) Order 1971

<i>Made - - - -</i>	<i>5th July 1971</i>
<i>Laid before the House of Commons - - - -</i>	<i>9th July 1971</i>
<i>Coming into Operation -</i>	<i>12th July 1971</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. 3) Order 1971.

(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 12th July 1971.

2. In Group 11 of Part I of Schedule 1 to the Purchase Tax Act 1963, after paragraph (2)(v) of the heading "Exempt" there shall be inserted the following sub-paragraph:—

(vi) electrically or mechanically adjustable beds, specially designed for invalids.

3. Group 12 of Part I of Schedule 1 to the Purchase Tax Act 1963 shall be amended as follows:—

(a) at the end of paragraph (b) there shall be added the words "including parts of and accessories for waste disposal units"; and

(b) after paragraph (8) of the heading "Exempt" there shall be inserted the following paragraph:—

(9) Appliances and apparatus specially designed for invalids, the following—

(i) chair lifts and stair lifts for use with invalid chairs;

(ii) hoists and lifters.

Bernard Weatherill,

H. S. P. Monro,

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

5th July 1971.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order extends the tax to parts of and accessories for waste disposal units. It relieves from the tax certain aids, appliances and apparatus for invalids.