



Finance Act 1942

1942 CHAPTER 21

PART II

PURCHASE TAX.

19 Provision as to orders for relief from purchase tax of utility goods.

- (1) In an order made under section twenty of the Finance (No. 2) Act, 1940, directing that purchase tax shall cease to be chargeable, or that a lower rate shall be substituted for a greater rate, the definition of the class of goods in respect of which the order is to have effect may be limited by reference to use of the utility mark, notwithstanding that the effect of the order as respects any particular goods may be thereby rendered dependent on the operation for the time being of any provision made by or under the Apparel and Textiles Order, 1942, or by or under any other order made by the Board of Trade for regulating the use of the said mark in relation to goods of any kind.
- (2) In this section the expression " the utility mark " means the mark shown in the Third Schedule to the. Apparel and Textiles Order, 1942.
- (3) This section shall be deemed to have come into operation on the first day of June, nineteen hundred and forty-two, being the date of the coming into operation of the said Order.