

The Edinburgh Gazette

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FRIDAY, 22nd DECEMBER 1972

Scottish Courts Administration, St. Andrew's House, Edinburgh, EH1 3DE.

The QUEEN has been pleased to appoint the Rt. Hon. Lord Wheatley to be Her Majesty's Justice Clerk and President of the Second Division of the Court of Session in Scotland, in place of the Right Honourable William Grant (Lord Grant) deceased.

TREASURY

Treasury Chambers, London S.W.1,

15th December 1972.

TENDERS FOR TREASURY BILLS

1. The Lords Commissioners of Her Majesty's Treasury hereby give notice that Tenders will be received at the Chief Cashier's Office at the Bank of England on Friday, the 22nd December 1972, at 1 p.m. for Treasury Bills to be issued under the Treasury Bills Act 1877, and the National Loans Act, 1968, to the amount of £200,000.000.

7. Members of the House of Commons are not precluded from tendering for these Bills.

8. Tenders must be made on the printed forms which may be obtained from the Chief Cashier's Office, Bank of England.

9. The Lords Commissioners of Her Majesty's Treasury reserve the right of rejecting any Tenders.

Treasury Chambers,

London S.W.1.

THE Lords Commissioners of Her Majesty's Treasury hereby give notice that they have made an Order under Sections 3(6), 6(1), 14, 21(2) and 43(1) of the Finance Act 1972 viz.:—The Value Added Tax (Cars) Order 1972.

This Order disallows deduction of input tax on new motor cars acquired by taxable persons for use in their business and on used motor cars. The disallowance does not apply to new cars acquired for sale, to cars intended for conversion into another kind of vehicle or to the charge for the hiring of a car.

2. The Bills will be in amounts of £5,000, £10,000, £25,000, £50,000, £100,000 or £250,000. They will be dated at the option of the tenderer on any business day from Wednesday, 27th December 1972, to Friday the 29th December 1972, inclusive, and will be due 91 days after date.

3. The Bills will be issued and paid at the Bank of England.

4. Each Tender must be for an amount not less than £50,000 and must specify the date on which the Bills required are to be dated and the net amount per cent. (being a multiple of one new half-penny) which will be given for the amount applied for. Separate Tenders must be lodged for Bills of different dates.

5. Tenders must be made through a London Banker, Discount House or Broker.

6. Notification will be sent, on the same day as Tenders are received, to the persons whose Tenders are accepted in whole or in part. Payments in full of the amounts due in respect of such accepted Tenders must be made to the Bank of England by means of cash or by draft or cheque drawn on the Bank of England not later than 1.30 p.m. on the day on which the relative Bills are to be dated. The Order also brings within the tax certain motor cars which are self-supplied by taxable per ons for their own use, and places such cars in the same position as other cars as regards disallowance of input tax. These provisions continue those contained in the Value Added Tax (Self-Supply) (No. 1) Order 1972 which is revoked. The Order further provides, subject to specified conditions, for the tax chargeable on the supply (otherwise than by hiring) of a used car by a taxable person to be charged only on the excess, if any, of the price which that person obtains for the car over the price which he gave for it.

The Order comes into operation on 1st April 1973 and has been published as Statutory Instrument 1972 No. 1970.

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or from any bookseller.