

4. Invalidating Gratuities

Ratings who are invalidated with insufficient service to qualify for a Service pension or who have five or more years reckonable service will be eligible for a Service gratuity as follows:

Reckonable Service (years)	On or after 30th September 1967	On or after 31st December 1969	On or after 31st December 1970	On or after 31st December 1971	On or after 31st December 1972
	Hong Kong dollars	Hong Kong dollars	Hong Kong dollars	Hong Kong dollars	Hong Kong dollars
5	495	669	745	925	1,035
6	553	786	874	1,075	1,205
7	571	902	1,004	1,220	1,365
8	728	1,019	1,133	1,370	1,535
9	815	1,106	1,230	1,520	1,700
10	931	1,222	1,360	1,665	1,865
11	990	1,339	1,489	1,815	2,030

CROWN OFFICE

House of Lords,
London, SW1A 0PW.
14th March 1973.

The QUEEN has been pleased by Letters Patent under the Great Seal of the Realm, bearing date the 14th day of March 1973, to confer the dignity of a Barony of the United Kingdom for life upon the Right Honourable Sir Leslie Kenneth O'Brien, G.B.E., by the name, style and title of BARON O'BRIEN OF LOTHBURY, of the City of London.

TREASURY

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 1, 2 and 13 of the Import Duties Act 1958, viz.: The Import Duties (General) (No. 2) Order 1973.

This Order imposes an import duty on domestic gas lighters (other than those originating in the E.F.T.A. area and the Republic of Ireland) of 2½ pence each, with effect from 1st April 1973.

This import duty retains the protective element of the existing revenue duty which is to be repealed from 1st April 1973.

This Order comes into operation on 1st April 1973 and has been published as Statutory Instruments 1973 No. 393.

Copies of the Order may be purchased (price 3p net) direct from Her Majesty's Stationery Office at the address shown on the last page of the *London Gazette* or from any bookseller.

The Lords Commissioners of Her Majesty's Treasury hereby give notice that they have made an Order under section 12 (4) of the Finance Act 1972, viz.:—The Value Added Tax (Charities) Order 1973.

This Order zero-rates the supply of new and used goods donated to and sold by a charity established for the relief of distress except where they are donated from the stock in trade of a taxable person and the cost to that person exceeded £10.

It also zero-rates the export of any goods by any charity.

The Order comes into operation on 1st April 1973, and has been published as Statutory Instrument 1973 No. 385.

Copies may be purchased (price 3p net) direct from Her Majesty's Stationery Office or from any bookseller.

The Lords Commissioners of Her Majesty's Treasury hereby give notice that they have made an Order under section 12 (4) of the Finance Act 1972, viz.:—The Value Added Tax (Young Children's Clothing and Footwear) Order 1973.

This Order applies the zero-rate of value added tax to supplies of articles designed as clothing and footwear for young children and not suitable for older persons.

The Order comes into operation on 1st April 1973, and has been published as Statutory Instrument 1973, No. 387.

Copies may be purchased (price 2p net) direct from Her Majesty's Stationery Office or from any bookseller.

The Lords Commissioners of Her Majesty's Treasury hereby give notice that they have made an Order under section 12 (4) of the Finance Act 1972, viz.:—The Value Added Tax (Food) Order 1973.

This Order amends Group 1 in Schedule 4 to the Finance Act 1972 to apply the zero-rate of value added tax to supplies, except in the course of catering, of those foods which were excluded from zero-rating under Excepted Items 1, 2, 4 and 5 of that Group. These foods include:

- (i) Ice cream, ice lollies, frozen yoghurt, similar frozen products and preparations for making such products;
- (ii) Chocolates, sweets, similar confectionery and chocolate biscuits;
- (iii) Manufactured non-alcoholic beverages, including fruit juices and bottled waters, and products for the preparation of beverages; and cider, perry, etc., not specifically chargeable with customs or excise duty;
- (iv) Potato crisps and similar products, salted and roasted nuts.

The Order comes into operation on 1st April 1973, and has been published as Statutory Instrument 1973, No. 386.

Copies may be purchased (price 3p net) direct from Her Majesty's Stationery Office or from any bookseller.

The Lords Commissioners of Her Majesty's Treasury hereby give notice that they have made an Order under sections of the Finance Act 1972, viz.:—The Value Added Tax (Finance and Insurance) Order 1973.

This Order provides for the zero-rating of certain insurance and financial services which would otherwise be exempt under Groups 2 and 5 of Schedule 5 to the Finance Act 1972. The zero-rating extends to most marine, aviation and transport insurance, to most other overseas insurance and to financial services provided in connection with exports. The activities of the Export Credits Guarantee Department and comparable insurance activities are also zero-rated under this Order.

The Order comes into operation on 1st April 1973, and has been published as Statutory Instrument 1973, No. 392.

Copies may be purchased (price 5p net) direct from Her Majesty's Stationery Office or from any bookseller.

The Lords Commissioners of Her Majesty's Treasury hereby give notice that they have made an Order under sections 6 (1) and 43 (1) of the Finance Act 1972, viz.:—The Value Added Tax (Cars) (Amendment) Order 1973.

This Order brings within the value added tax certain motor cars which are self-supplied by taxable persons for their own use and which are also the subject of a claim under the rebate scheme for stocks which have borne purchase tax. This ensures that such cars are placed in the same position as other cars as regards payment of value added tax.

The Order comes into operation on 1st April 1973, and has been published as Statutory Instrument 1973, No. 388.

Copies may be purchased (price 2p net) direct from Her Majesty's Stationery Office or from any bookseller.

**RATES OF INTEREST ON LOANS BY THE
PUBLIC WORKS LOAN COMMISSIONERS
TO LOCAL AUTHORITIES**

The Treasury hereby give notice that in accordance with the powers conferred upon them by the National Loans Act 1968 (1968 c. 13) the following rates of interest shall be charged on loans made by the Public Works Loan Commissioners on and after 17th March, 1973.