

HEAD OF "P" BRANCH

20 APR 1944

A.F.O. 652-653/44

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ADMIRALTY FLEET ORDERS

PURCHASE TAX—APPLICATION TO SALES OF CLOTHING FROM SERVICE STOCKS TO NAVAL PERSONNEL

PURCHASE TAX—APPLICATION TO SALES OF CLOTHING FROM SERVICE STOCKS TO PENSIONER CIVILIANS, SHIPKEEPERS, &c.

ADMIRALTY, S.W.1,

10th February, 1944.

The following Orders having been approved by My Lords Commissioners of the Admiralty are hereby promulgated for information and guidance and necessary action.

By Command of their Lordships,

H.V. Markham

To all Commanders-in-Chief, Flag Officers, Senior Naval Officers, Captains and Commanding Officers of H.M. Ships, Vessels and C.O. Craft (see A.F.O. 494/44) Superintendents or Officers in Charge of H.M. Naval Establishments, and Admiralty Overseers concerned.

Home Station only.

NOTE:—The scale of distribution is shown in the Admiralty Fleet Order Volume, 1941, Instructions, paragraph 10.

Head of "P" Branch

H.P.B.

*652.—Purchase Tax—Application to Sales of Clothing from Service Stocks to Naval Personnel

(V8/651/44.—10 Feb. 1944)

The question of the application of purchase tax to sales of clothing from service stocks to naval personnel has been under consideration and the following decisions, which have been arrived at after consideration of the position in the Army and Air Force are, promulgated.

2. *Ratings*.—Purchase tax will not be charged on seamen's clothing issued on repayment to naval ratings (including ratings of the S.W.S. or S.S.S. and Coastguardmen). The current issuing prices of seamen's clothing do not include purchase tax and sales of such clothing to ratings will continue to be made at tax free prices.

3. *Officers*.—Purchase tax will not be charged on clothing issued on repayment to officers on Foreign Stations or to officers serving in ships in home waters which are regularly sea going, and sales to such officers will continue to be made at tax free prices as hitherto. Purchase tax will, however, be charged on clothing issued on repayment to Officers (including Officers of the Royal Marines, S.W.S., S.S.S., and Coastguard) serving in Shore Establishments at home or in stationary, base, depôt or other ships in home waters which are not regularly sea-going and in R.M. units ashore, and revised prices (which include the appropriate amount of purchase tax) for such issues are set out in the Appendix hereto. These prices are to be brought into force from the date of receipt of this Order in all ships and establishments of the categories indicated.

4. In ships such as destroyers, sloops, corvettes, submarines and trawlers in home waters which are regularly sea-going but which obtain their clothing from a shore establishment or a non-seagoing base or depôt ship, periodical bulk demands for clothing which the officers desire to purchase from service stocks should be forwarded to the Accountant Officer of the ship or establishment from which supplies are normally obtained, and the articles supplied in satisfaction of such demands should be issued on board at the prices applicable to sales in sea-going ships.

5. Separate abstracts are to be made on Form S.1048 of clothing sold to officers at the prices which include purchase tax, and the totals of these are to be entered on Form S.1049 in red ink. Such sales are to be shown separately and in red ink on Form S.1050 (quarterly cash clothing account) and both the "tax free" and "tax paid" rates should be inserted in the "Rate" column, when necessary on Forms S.1049 and S.1050.

APPENDIX

I. *Prices to be charged for Officers' Clothing issued on repayment to personnel serving in shore establishments and in stationary, base, depôt or other ships which are not regularly sea-going, at home*

	£	s.	d.
Badge, cap, Pattern 47	14	9	
Badge, cap, Pattern (Metal) 47	9	4	
Badge, cap, Pattern 350 for T.124 officers	9	5	
Boots, gum	11	3	
Caps, blue cloth	15	11	
Caps, white	14	4	
Coats, waterproof	3	13	3
Collars, stiff, white double	7		
Collars, stiff, white, single (winged)	7		
Covers for caps, white pique	2	4	
Drawers, cotton and wool, summer weight	4	0	
Drawers, woollen, long (winter weight)	10	6	
Gaiters, patent leather	12	1	
Gloves, brown cape	10	9	
Gloves, white kid	8	0	

APPENDIX—contd.

	£	s.	d.
Handkerchiefs, white cotton			7
Pillow cases	1	7	
Pyjama suits, heavy weight	1	6	10
Pyjama suits, light weight	14	0	
Sheets, white cotton	8	7	
Shirts, white tunic, soft fronts, and soft double or stiff cuffs	5	11	
Shirts, white dress, stiff fronts, one or two stud holes	7	10	
Shoes, white buckskin	1	4	5
Shoes, black leather	1	10	2
Socks, black cashmere	1	7	
Stockings, white (cotton and wool)	2	3	
Ties, black silk (evening wear)	2	6	
Ties, black rayon (evening wear)	1	3	
Towels, hand	3	5	
Towels, bath	5	1	
Trunks, net cotton	2	5	
Vests, cotton and wool (summer weight)	3	10	
Vests, net cotton, half sleeves	2	4	
Vests, woollen (winter weight)	10	1	
Working Suits:			
Blouse	1	4	6
Trousers	1	4	0

II. *Prices to be charged for articles of seamen's clothing issued on repayment to Officers serving in shore establishments, and in stationary, base, depôt or other ships which are not regularly sea-going, at home.*

	£	s.	d.
Blankets	1	3	8
Belts, cholera	3	6	
Belts, waist, blue	2	7	
Belts, waist, white	3	0	
Boots, ankle	1	2	3
Boots, sea, rubber	11	7	
Braces	2	0	
Brushes, boot, hard	1	11	
Brushes, boot, polishing	2	5	
Brushes, clothes	3	5	
Brushes, hair	2	9	
Brushes, nail	11		
Brushes, shaving	1	9	
Brushes, tooth	7		
Caps, blue cloth with peak	7	0	
Cardigan waistcoats	11	3	
Cases, suit, large	1	15	1
Cases, suit, small	1	11	3
Coats, duffel	2	2	8
Collars, white, soft	6		
Collars, white, stiff	6		
Combs, hair	4		
Comforters	2	7	
Drawers, cotton, short	2	1	
Drawers, knitted, long	4	2	
Drawers, knitted, short	3	6	
Drawers, winter (T.213)	10	8	
Drawers, submarine (T.212)	11	7	
Dressing, pearl	1		
Dungaree, brown	1	2	
Frocks, woollen, for submarine service	13	5	
Gloves, woollen, blue	2	9	
Gloves, woollen, white	2	9	
Handkerchiefs, white cotton	4		
Jerseys	10	0	
Knives, with spike	4	3	

APPENDIX—*contd.*

	£	s.	d.
Laces, boot			3
Laces, shoe, black, brown or white			1
Mitts	3	11	
Oilskin coats	17	8	
Oilskin leggings	3	11	
Oilskin sou'westers	2	11	
Polish, boot, wax			1
Pullovers	4	6	
Pyjama suits	8	3	
Razors	4	3	
Razors, safety, 3-peg			7
Scarves, plain white			3
Scissors			2
Shirts, tropical	5	0	
Shirts, white soft	3	10	
Shoes, black leather	18	2	
Shoes, white canvas	10	11	
Shoes, gymnasium	3	11	
Shorts, drill, tropical	5	9	
Singlets, tropical	3	6	
Singlets, cotton, sleeveless			1
Slippers, black leather	14	0	
Soap, tooth and container			4
Soap, tooth, refills for container			3
Socks, thick	1	11	
Socks, thin	1	7	
Socks, white	1	0	
Stockings, thick	3	3	
Stockings, thin	2	3	
Stockings, seaboot, long, for submarine service	6	9	
Stockings, seaboot, short	5	9	
Stockings, white cotton	1	4	
Ties, black silk, 1st quality	2	1	
Ties, black silk, 2nd quality	1	5	
Towels			2
Vests, summer	2	5	
Vests, winter	4	8	

The price to be charged for any article of seamen's clothing not shown in this list is the current issuing price to ratings plus one-third to the nearest penny above.

(A.F.O's 514/42, 1338/42, 3293/42, 5955/42, 6201/42, 2662/43, 3093/43 are cancelled.)

653—Purchase Tax—Application to Sales of Clothing from Service Stocks to Pensioner Civilians, Shipkeepers, etc.

(V8/651/44—10 Feb. 1944)

The issuing prices of any articles of uniform clothing taken up by pensioner civilians, shipkeepers, etc., who are required to wear uniform and receive a cash allowance towards its maintenance under A.F.Os. 2684/41 and 2785/41, are to be increased from the date of receipt of this Order to allow for the incidence of purchase tax.

2. For the present the prices to be charged are as laid down in A.F.O. 652/44 for articles mentioned in that Order. Application should be made to the Admiralty (Director of Victualling) for information as to the price of any article not included in that Order.

(A.F.Os. 2684/41 and 2785/41.)

(A.F.O. 515/42 is cancelled.)