1956 No. 383

The Purchase Tax (Consolidation) Order, 1956

Made - - - -	19*th March*, 1956
Laid before the House of Commons	23*rd March*, 1956
Coming into Operation	1*st April*, 1956

The Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by sections twenty-one and twenty-two of the Finance Act, 1948(**a**), and by the Fifth Schedule to the Finance Act, 1950(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The Eighth Schedule to the Finance Act, 1948, shall be amended so as to have effect as set out in the Schedule to this Order.

(2) For the purposes of the definition of "fur garment" in Group 1 in Part I of that Schedule, the cost of any component of a garment to the manufacturer of the garment is to be taken to be the total cost to him of that component ready for assembly into the garment:

Provided that where the Commissioners of Customs and Excise are not satisfied both—

(*a*) that the whole of the cost of the component was actually borne by the manufacturer of the garment; and

(*b*) as to the amount thereof;

there shall be substituted for the actual cost to him the cost which in their opinion would be incurred by a manufacturer of a similar garment who did bear the whole of the said cost.

(3) A reference to paragraph (*e*) of Group 35 in Part I of the Eighth Schedule to the Finance Act, 1948, shall be substituted, for the reference to paragraph (*c*) of that Group, in paragraph (*b*) of sub-paragraph (2) of paragraph 3 of the Fifth Schedule to the Finance Act, 1950.

2.—(1) This Order may be cited as the Purchase Tax (Consolidation) Order, 1956.

(2) The Interpretation Act, 1889(**c**), applies for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into force on the first day of April, nineteen hundred and fifty-six.

Dated this nineteenth day of March, 1956.

Gerald Wills,
R. H. M. Thompson,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) 11 & 12 Geo. 6. c. 49. (**b**) 14 Geo. 6. c. 15. (**c**) 52 & 53 Vict. c. 63.

SCHEDULE

PART I

RATES OF TAX

GROUP 1

Garments:—

(*a*) Garments other than fur garments, but not including garments comprised in paragraph (*c*) or any later paragraph of this Group ... ... 5 per cent.

(*b*) Fur garments:—

(i) garments not comprised in sub-paragraph (ii) of this paragraph ... ... 50 per cent.

(ii) garments made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached and designed specially for industrial use ... ... 5 per cent.

(*c*) Garments of a kind suitable for young children's wear, other than fur garments ... ... Exempt

(*d*) Surgical appliances ... ... Exempt

(*e*) Garments knitted or crocheted by hand without mechanical aid, including such garments embroidered by hand-needlework ... ... Exempt

"Fur garment" means any garment made wholly or partly of fur skin (including any skin with fur, hair or wool attached), except that it does not include a garment merely trimmed with fur skin in the case of which the trimming of fur skin neither represents a cost to the manufacturer of the garment greater than the cost to him of the other components nor has an area greater than one-fifth of the area of the outside material.

GROUP 2

Footwear:—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 5 per cent.

(*b*) Protective boots designed for use by miners or quarrymen or moulders ... ... Exempt

(*c*) Clogs and other wooden-soled footwear, other than articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) ... ... Exempt

(*d*) Articles of a kind suitable for young children's wear ... Exempt

(*e*) Surgical appliances ... ... Exempt

(*f*) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework Exempt

GROUP 3

Headgear:—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 10 per cent.

(*b*) Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached), other than articles merely trimmed with fur skin:—

(i) articles not comprised in sub-paragraph (ii) of this paragraph or in any of the following paragraphs of this Group ... ... 50 per cent.

(ii) articles made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached and designed specially for industrial use ... ... 10 per cent.

(*c*) Protective helmets designed for use by miners or quarrymen ... ... Exempt

(*d*) Wigs ... ... Exempt
(*e*) Surgical appliances ... ... Exempt
(*f*) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework Exempt
(*g*) Articles suitable only for babies' wear ... ... Exempt

GROUP 4

Gloves:—

(*a*) Gloves not comprised in any of the following paragraphs of this Group ... ... 5 per cent.
(*b*) Surgical appliances ... ... Exempt
(*c*) Gloves knitted or crocheted by hand without mechanical aid, including such gloves embroidered by hand-needlework Exempt
(*d*) Gloves suitable only for babies' wear ... ... Exempt

GROUP 5

Haberdashery:—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 30 per cent.
(*b*) Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) except insoles ... 50 per cent.
(*c*) Handkerchiefs, scarves, shawls and braces ... ... 5 per cent.
(*d*) Sewing thread, and mending and knitting wool ... Exempt
(*e*) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework Exempt
(*f*) Laces of a kind used for fastening garments or footwear Exempt
(*g*) Sewing and darning needles, knitting needles, bodkins, crochet hooks, pins of base metal except hair pins, thimbles, finger shields for needlework and tape measures ... ... Exempt
(*h*) Paper patterns ... ... Exempt
(*i*) Insoles, except insoles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) ... Exempt
(*j*) Tissues and fabrics, whether in the piece, shaped or partly made-up ... ... Not chargeable under this Group

GROUP 6

(*a*) Cushions, cushion pads, pillows, bolsters, overlay mattresses and mattress shapes, being articles of a kind used for domestic purposes and not comprised in the following paragraph of this Group ... ... 5 per cent.
(*b*) Air pillows, air cushions, water beds, water pillows and water cushions, being articles of a kind used for domestic purposes ... ... Exempt

GROUP 7

Tissues and fabrics, whether in the piece, shaped or partly made-up, including such tissues and fabrics which have been dyed, printed, coated or otherwise treated:—

(*a*) Tissues and fabrics not comprised in any of the following paragraphs of this Group ... ... 10 per cent.
(*b*) Tissues and fabrics exceeding 12 inches in width and not of Class A material (that is to say, not of textile material containing more than 15 per cent. by weight of fibre, whether or not subjected to any process of manufacture or recovery, from the coat or fleece of alpaca, camel, goat, hare, lamb, llama, rabbit, sheep, vicuna or yak, or of horsehair) ... ... Not chargeable under this Group

(*c*) Fabrics of the following descriptions, not being woven-figured fabrics, pile fabrics, elastic fabrics, braids, fringes, gimps or similar trimmings, furnishing fabrics, floor coverings, suitings or overcoatings, nor fabrics which have been shaped or partly made-up or have been bleached, printed, embroidered or otherwise decorated:—

(i) jute fabrics ... ... Exempt

(ii) felt fabrics ... ... Exempt

(iii) glass fibre fabrics ... ... Exempt

(iv) asbestos fabrics ... ... Exempt

(v) woven fabrics not containing wool which weigh not less than 12 ounces per square yard ... ... Exempt

(vi) woven fabrics containing wool which weigh not less than 18 ounces per square yard ... ... Exempt

(vii) woven hemp fabrics and woven hemp and jute fabrics, being fabrics which weigh not less than 6 ounces per square yard but less than 12 ounces per square yard and in which the total number of picks per linear inch together with the number of ends per linear inch does not exceed forty ... ... Exempt

(viii) bonded fibre fabric, being a structure consisting of a web or mass of fibres held together with a bonding substance ... ... Exempt

(*d*) Bolting cloth ... ... Exempt

(*e*) Machinery belting ... ... Exempt

(*f*) Tracing cloth ... ... Exempt

(*g*) Abrasive cloth ... ... Exempt

(*h*) Varnished or bitumenised cloth and varnished or bitumenised tape of the kinds used for the purpose of electrical insulation ... ... Exempt

(*i*) Netting of cordage, rope or twine, including fishing net, but not including composite fabrics incorporating such netting and not including sports netting ... ... Exempt

(*j*) Rags ... ... Exempt

(*k*) Lamp wick ... ... Exempt

(*l*) Fabrics of a kind suitable for and prepared or put up in special packs as surgical dressings ... ... Exempt

(*m*) Woven fabrics on which the words "industrial processing", continuously repeated from one edge of the fabric to another, are printed in indelible ink of a contrasting colour and in letters not less than half an inch high in such a way that each side of the material is defaced by a line of the printing appearing at least every six inches or, if the printing is in straight lines running diagonally across the material at an angle of about 45 degrees, every fifteen inches ... ... Exempt

(*n*) Adhesive cloth tape in widths not exceeding three inches and in lengths of not less than fifty yards ... ... Exempt

(*o*) Knitted cotton cloth, unbleached and uncoloured, made with at least one needle omitted in every fifty needles ... Exempt

(*p*) Lining socks and seat socks being shaped pieces of fabric for incorporation in footwear ... ... Exempt

(*q*) Grass tape, being weftless material of a width not exceeding one inch made of cotton threads laid side by side and held together by a bonding substance ... ... Exempt

GROUP 8

Fur skin (including any skin with fur, hair or wool attached), dressed:—

(*a*) Skin not comprised in the following paragraph of this Group ... ... 50 per cent.

(*b*) Australasian red opposum, undyed, in strips measuring not more than 9 inches in length and not more than one inch in width ... ... Exempt

GROUP 9

(*a*) (i) Floor coverings of textile material and, except for tiles, strips and blocks and except for rugs made of fur skin, other floor coverings ... ... 30 per cent.

(ii) Tiles, strips and blocks of a kind suitable for laying on or fixing to floors or sub-floors, not of metal, and of a thickness (excluding any backing) of less than three-eighths of an inch, or, if of cork, of less than five-eighths of an inch ... ... 30 per cent.

(*b*) Rugs made of fur skin (including any skin with fur, hair or wool attached), whether floor rugs or not:—

(i) rugs not comprised in sub-paragraph (ii) of this paragraph ... ... 50 per cent.

(ii) lined floor rugs made of skin of the kind commonly known as sheepskin, but not containing any other fur skin ... ... 30 per cent.

GROUP 10

(*a*) Wallpaper ... ... 30 per cent.

(*b*) Window display papers, being fancy papers coated, stained, printed, embossed, laminated or otherwise decorated, including coated poster papers, but not including papers comprised in the following list ... ... 30 per cent.

The list of exceptions above mentioned:—

(i) Single-coloured corrugated papers.

(ii) Single-coloured papers not decorated by printing, embossing or otherwise, being chromo, surface or enamel papers, flint papers, metal-faced papers or coated art papers.

(iii) Papers not produced for general sale, being papers decorated with a pattern consisting of or incorporating a trade name and designed for use as box papers or wrapping papers.

(iv) Papers cut to size suitable for use as box papers or as printing paper.

(*c*) Paper serviettes, paper doyleys, paper table covers, paper table decorations, shelf paper, and similar articles of paper 30 per cent.

GROUP 11

Furniture, hardware, ironmongery, turnery, table-ware, kitchenware and toilet-ware, being articles of a kind used for domestic or office purposes:—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 30 per cent.

(*b*) Furniture of a kind used for domestic purposes, and comprised in the following list ... ... 5 per cent.

The list above mentioned :—

Wardrobes, cupboards, tallboys, cabinets other than refrigerator cabinets, chests, chests of drawers, dressing chests, sideboards, bureaux, bookcases, bookcase units, sets of shelves (but not including any of the above-mentioned articles which are made of metal).

Tables, including writing tables and dressing tables, and trolleys.

Chairs, settees, stools, pouffes and other seats.

Divans, bunks, ottomans, spring-bases, box-spring mattresses and other mattresses, not being overlay mattresses.

Headboards and bedstead ends.

Fireside curbs.

(*c*) Mirrors whether framed or not ... ... 60 per cent.

(*d*) Babies' high chairs, babies' cradles and stands therefor, cots and playpens ... ... Exempt

(*e*) Invalid chairs, commode chairs, commode stools and over-bed tables ... ... Exempt

(*f*) Sanitary pans, chambers, urinals, commode pans, and lids for any of those articles ... ... Exempt

(*g*) Clothes lockers of a kind installed in cloakrooms other than domestic cloakrooms, being either metal lockers or lockers with doors and frames of metal and sides and backs of hardboard ... ... Exempt

(*h*) Household brushes, brooms and mops ... ... Exempt

(*i*) Hot-water bottles and stoppers therefor ... ... Exempt

(*j*) Fireguards, except those incorporating heating elements ... Exempt

(*k*) Accessories for domestic stoves, grates, ranges and fire-places, the following:—

(i) trivets and similar articles ... ... Exempt

(ii) accessories designed for use as fuel economisers, being fire-bricks or similar articles or being accessories designed so as, when placed above the fuel in an open fire, temporarily to convert the fire into an enclosed fire Exempt

(*l*) Thermal insulation covers designed for domestic water systems ... ... Exempt

(*m*) Thermostats ... ... Exempt

(*n*) Builders' hardware, sanitary ware and other articles of kinds ordinarily installed by builders as fixtures Not chargeable under this Group

GROUP 12

Appliances and apparatus, whether mechanically operated or not, of a kind used for domestic purposes, including cooking, heating and refrigerating appliances and apparatus of a kind so used, but not including mechanical lighters:—

(*a*) Appliances and apparatus not designed for operation by electricity or gas, and not comprised in paragraph (*c*) or any later paragraph of this Group ... ... 30 per cent.

(*b*) Appliances and apparatus designed for operation by electricity or gas, and not comprised in paragraph (*d*) or any later paragraph of this Group:—

(i) appliances and apparatus not comprised in the following list ... ... 60 per cent.

(ii) appliances and apparatus comprised in that list ... 30 per cent.

The list above mentioned :—

Washing machines which are designed for heating water by electricity or gas but which are not otherwise designed for operation by electricity or gas.

Sewing machines and motors therefor.

Electric blankets, electric warming pads, and electric bed warmers.

Gas pokers.

Electric kettles and other cooking utensils incorporating heating elements.

Smoothing irons and pressing irons.

(*c*) Cooking, space heating and water heating appliances not designed for operation by electricity or gas, the following:—

(i) stoves, grates, ranges, fireplaces and ovens	Exempt
(ii) boiling rings, grillers and hot-plates	Exempt
(iii) radiators and convectors	Exempt
(iv) storage water heaters	Exempt
(v) circulator water heaters for tank storage	Exempt
(vi) water boilers for tank storage or central heating ...	Exempt
(vii) instantaneous water heaters	Exempt
(*d*) Cooking appliances designed for operation by electricity or gas (not being appliances of a kind used for cooking and also for space heating) the following, stoves, ovens, boiling rings, grillers and hot plates	Exempt
(*e*) Parts of such stoves, grates, ranges, fireplaces and ovens as are comprised in paragraphs (*c*) and (*d*) of this Group	Exempt
(*f*) Appliances of the following descriptions incorporating electric fans or electric pumps or both such fans and such pumps:—	
(i) solid fuel burning or oil burning space or water heaters and oil burners of a kind used for space or water heaters	Exempt
(ii) radiators and convectors for connection to hot water or steam central heating systems	Exempt
(*g*) Wash boilers and wash coppers	Exempt
(*h*) Vaporisers (not being toilet requisites) and fumigating lamps	Exempt
(*i*) Thermometers and barometers	Not chargeable under this Group
(*j*) Clocks and clock movements	Not chargeable under this Group
(*k*) Hair drying machines	Not chargeable under this Group
(*l*) Lighting appliances	Not chargeable under this Group

GROUP 13

Cutlery suitable for domestic or personal use, and spoons, forks and similar articles suitable for domestic use, including blanks of any such cutlery and of any such spoons, forks and similar articles:—

(*a*) Articles not comprised in any of the following paragraphs of this Group	30 per cent.

(*b*) Articles designed for use solely in the course of any trade, profession, employment or vocation and unsuitable for use for other purposes, and blanks thereof ... ... Exempt

(*c*) Articles specially designed for use by persons not having the full use of their arms, and blanks thereof ... ... Exempt

GROUP 14

(*a*) Fittings of a kind used for interior domestic or office lighting and not comprised in paragraph (*d*) of this Group:—

(i) table and floor standards (whether complete or not) 30 per cent.

(ii) brackets, pendants, candelabra and electroliers ... 30 per cent.

(iii) lanterns, shades, bowls and reflectors ... ... 30 per cent.

(iv) glass chimneys and similar primary glasses being chimneys and glasses designed for candle lamps ... Exempt

(v) other illuminating glassware ... ... 30 per cent.

(*b*) Incandescent mantles except those comprised in paragraph (*d*) of this Group ... ... 30 per cent.

(*c*) Electric filament lamps and fluorescent lighting tubes:—

(i) filament lamps suitable only for use in cinematograph projectors or in projectors for slides or for film strips Exempt

(ii) other filament lamps not exceeding 250 watts ... 30 per cent.

(iii) fluorescent lighting tubes not exceeding 80 watts ... 30 per cent.

(*d*) Oil-burning lamps of a kind used for interior domestic or office lighting and accessories for such lamps:—

(i) articles not comprised in the following sub-paragraphs of this paragraph ... ... Exempt

(ii) incandescent mantles, and glass chimneys and similar primary glasses ... ... Exempt

(iii) globes, shades and reflectors ... ... 30 per cent.

GROUP 15

Hand lamps and hand torches:—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 30 per cent.

(*b*) Acetylene hand lamps ... ... Exempt

(*c*) Miners' safety lamps ... ... Exempt

GROUP 16

(*a*) Lawn mowers and garden rollers ... ... 30 per cent.

(*b*) Garden furniture ... ... 30 per cent.

(*c*) Garden ornaments ... ... 60 per cent.

GROUP 17

(*a*) Clocks and watches:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph ... ... 30 per cent.

(ii) clocks and watches made wholly or partly of gold, silver or other precious metal (not including base metal which is coated or plated with precious metal) ... 60 per cent.

(iii) clocks designed for use as public clocks with dials not less than 2 ft. in diameter or with dials having a diagonal measurement of 2 ft. 6 in. or more ... ... Exempt

(*b*) Clock movements and watch movements:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph ... ... 30 per cent.

(ii) movements, complete with hands, designed for mechanical and impulse clocks with dials not less than 2 ft. in diameter or with dials having a diagonal measurement of 2 ft. 6 in. or more ... ... Exempt

(iii) movements, complete with hands, designed for synchronous clocks with dials not less than 2 ft. 6 in. in diameter or with dials having a diagonal measurement of 3 ft. or more ... ... Exempt

(*c*) Cases for, and accessories to, clocks and watches, and watch chains, wristlet watch straps and similar articles:—

(i) articles not comprised in the following sub-paragraph of this paragraph ... ... 30 per cent.

(ii) articles made wholly or partly of gold, silver or other precious metal (not including base metal which is coated or plated with precious metal) ... ... 60 per cent.

GROUP 18

(*a*) Wireless receiving sets of the domestic, portable or road vehicle types (including kits of parts, whether or not assembled and whether or not complete, of a kind used in the assembly of such sets) and valves and loud speakers suitable for use therewith ... ... 60 per cent.

(*b*) Apparatus of the domestic type designed for receiving wireless programmes re-transmitted by wire ... ... 60 per cent.

(*c*) Batteries and accumulators suitable for use with wireless receiving sets of the domestic or portable type ... ... Exempt

GROUP 19

(*a*) Musical instruments including gramophones, radio-gramophones, player pianos and similar instruments, and parts thereof and accessories thereto:—

(i) articles and parts thereof and accessories thereto not comprised in any of the following sub-paragraphs of this paragraph ... ... 60 per cent.

(ii) gramophones specially designed for reproduction of speech from records specially adapted for the use of the blind ... ... Exempt

(iii) keyboard instruments (except instruments of the types designed to be carried when played) and parts thereof and accessories thereto ... ... Exempt

(*b*) Gramophone records:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph ... ... 60 per cent.

(ii) gramophone records for the reproduction of speech, specially adapted for the use of the blind ... ... Exempt

(iii) gramophone records of a kind not produced in quantity for general sale ... ... Exempt

(*c*) Bells of a kind suitable for installation in a campanile or belfry, and parts thereof and accessories thereto (including playing mechanisms) ... ... Exempt

GROUP 20

Toys and games (including coin or disc operated machines) and appliances, apparatus, accessories and requisites for sports, games, amusements, gymnastics or athletics (not being garments, footwear, road vehicles, bicycles, bicycle sidecars, bicycle and sidecar combinations or tricycles) including parts thereof and accessories thereto:—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 30 per cent.

(*b*) Swings, slides (including water chutes), see-saws, roundabouts and giant strides, not being mechanically operated articles ... ... Exempt

(*c*) Gliders large enough to carry human beings, and accessories for such gliders ... ... Exempt

(*d*) Boats and other vessels large enough to carry human beings, and accessories for such boats and vessels ... ... Exempt

GROUP 21

(*a*) Umbrellas and sunshades ... ... 30 per cent.

(*b*) Walking sticks and canes:—

(i) wholly of wood, except for the ferrules ... ... Exempt

(ii) other kinds ... ... ,, 60 per cent.

GROUP 22

Smokers' requisites, except matches and mechanical lighters 60 per cent.

GROUP 23

Trunks, bags, wallets, jewel cases, pouches, purses, suit cases, attaché cases, baskets and similar receptacles of a kind used for personal or domestic purposes (whether fitted or not):—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 60 per cent.

(*b*) Articles which, except for external fitments, and except for bottoms of wood or other vegetable substance, are made wholly of cane or wicker, not being articles comprised in any of the following paragraphs of this Group ... ... 30 per cent.

(*c*) Articles of a kind used primarily for the purposes of any trade, profession, employment or vocation, being articles designed for use for those purposes ... ... Not chargeable under this Group

(*d*) Shoulder satchels of a kind designed for use by school children ... ... Exempt

(*e*) Shopping-baskets and shopping-bags, not being baskets or bags fitted with lids or any other means of closing them ... ... Exempt

GROUP 24

(*a*) Photographic cameras and photographic enlargers and lenses and other parts of, and accessories to, photographic cameras and photographic enlargers:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph ... ... 60 per cent.

(ii) cinematograph cameras for film of standard width and parts of, and accessories to, such cameras ... Exempt

(iii) articles suitable only for industrial, scientific or military use ... ... Exempt

(*b*) Unexposed sensitised photographic paper, cloth, plates and film:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph ... ... 60 per cent.

(ii) cinematograph film of standard width ... ... Exempt

(iii) X-ray plates, film and paper ... ... Exempt

(iv) ferro-prussiate and ferro-gallic paper and cloth ... Exempt

(v) dye-line paper, cloth and film ... ... Exempt

(vi) document base paper, transparent tracing paper base and tracing cloth ... ... Exempt

GROUP 25

Pictures, prints, engravings, photographs, figures, busts, reliefs, and similar articles of a kind produced in quantity for general sale; frames for pictures, frames and stands for photographs and similar frames and stands:—

(*a*) Articles not comprised in any of the following paragraphs of this Group ... ... 60 per cent.

(*b*) Calendars, postcards and letter cards, not being reproductions, whether plain or coloured, of such pictures, prints, engravings and similar articles as were executed more than one hundred years before the date on which tax becomes due in respect of the reproductions ... ... 90 per cent.

(*c*) Frames for pictures, frames and stands for photographs and similar frames and stands, other than those comprised in the next following paragraph ... ... 30 per cent.

(*d*) Picture frames of wood, plain, gilt or coloured, with or without ornamental composition, which are made from moulding of a width not less at any point than three inches Exempt

(*e*) Cinematograph films, film-strips and lantern slides being films, film-strips and lantern slides containing pictures for exhibition by means of a projector ... ... Exempt

(*f*) The following articles, if designed specially for the display of wearing apparel or coiffures, namely figures, busts, heads and mannequin shapes ... ... Exempt

(*g*) Articles comprised in the following list ... Not chargeable under this Group

The list above mentioned :—

Figures, busts and similar articles comprised in any other Group.

The following articles (being of a kind used for domestic purposes), namely, vessels designed for use primarily as containers for food or drink in the course of its storage, preparation or consumption, lids for use with vessels so designed, serving trays, breadboards, bowls, vases and jugs and ewers.

Articles of any of the descriptions known as greeting cards.

Wallpaper.

Maps.

GROUP 26

(*a*) Jewellery and imitation jewellery being articles consisting wholly or partly of stones (precious, semi-precious or imitation) or of pearls (real, cultured or imitation) or of beads ... ... 60 per cent.

(*b*) Articles of personal adornment and other articles of a kind worn on the person, being articles made wholly or partly of gold, silver or other precious metal (not including base metal which is coated or plated with precious metal) ... 60 per cent.

(*c*) Trophy cups, bowls and similar articles of a kind awarded as prizes ... ... 30 per cent.

(*d*) Miniatures or reproductions of the insignia of orders, decorations and medals granted by the Sovereign or conferred by or in the gift of a foreign Sovereign State or the Head of a foreign Sovereign State, and ribbons, bars and clasps designed for wear with, or with miniatures or reproductions of, such orders, decorations and medals (including made-up ribbon bars) ... ... Exempt

GROUP 29

Fancy or ornamental articles suitable for personal or domestic use, and of a kind produced in quantity for general sale (but not including articles comprised in any other Group, textile articles of a kind used for domestic purposes or articles of a kind used as domestic soft furnishings or as domestic bedding) ... 60 per cent.

GROUP 30

(*a*) Articles designed for use in one or more of the following processes, that is to say, waving, curling, setting, dyeing, tinting, bleaching, or in any way dressing or treating the hair, including preparations and substances made up for sale for use (either alone or in conjunction with, or with an admixture of, any other preparation or substance) in any such process, but not including articles comprised in paragraph (*c*) of this Group, or in Group 5, or in paragraph (*c*) of Group 31, or in sub-paragraph (ii) of paragraph (*b*) of Group 32 ... ... 90 per cent.

(*b*) Assemblies of two or more such articles as are comprised in the foregoing paragraph, or of one or more such articles together with any other article not so comprised ... ... 90 per cent.

(*c*) Hair waving and hair drying machines, and articles and appliances designed for heating the hair in the process of waving, curling or setting it ... ... 30 per cent.

GROUP 31

Toilet requisites except face cloths and towels:—

(*a*) articles not comprised in the following paragraphs of this Group ... ... 90 per cent.

(*b*) mirrors ... ... 60 per cent.

(*c*) brushes (except toothbrushes), combs, scissors, razors and razor blades, razor strops, razor sharpeners, dry shavers and dry shaver heads, sponges, dental sticks and toothpicks 30 per cent.

(*d*) toothbrushes ... ... Exempt

(*e*) toilet paper ... ... Exempt

GROUP 32

(*a*) Perfumery ... ... 90 per cent.

(*b*) Toilet preparations, whether medicated or not, including cosmetics:—

(i) articles not comprised in the following sub-paragraph of this paragraph ... ... 90 per cent.

(ii) soap made up for sale as toilet soap; soap substitutes made up for sale as substitutes for toilet soap; shaving creams; shampoos; dentifrices; eye lotions, mouth washes and antiseptics; calamine lotion and similar alleviating toilet preparations, unperfumed ... ... 30 per cent.

GROUP 33

Drugs and medicines, manufactured or prepared (except toilet preparations):—

(*a*) not comprised in any of the following paragraphs of this Group ... ... 30 per cent.

(*b*) complying with the provisions of Part II of this Schedule Exempt

(*c*) specified in the Schedule to the Purchase Tax (No. 1) Order, 1956(a) ... ... Exempt

(a) S.I. 1956/27.

GROUP 34

(*a*) Diaries, calendars and similar articles	30 per cent.
(*b*) Stationery and office requisites except furniture and machinery and articles comprised in one or other of the following paragraphs of this Group	30 per cent.
(*c*) Articles of any of the descriptions known as greeting cards which, apart from any ribbon, cord or tassel tied (but not otherwise affixed) thereto, and apart from any black lettering, display not less than three colours, being colours produced on paper or paperboard either by being applied directly to it subsequently to the manufacture of the paper or paperboard or by being displayed by something (whether of paper or paperboard or not) affixed to or inserted in the paper or paperboard ...	90 per cent.
(*d*) Articles of any of the descriptions known as greeting cards, being articles not comprised in paragraph (*c*) of this Group	30 per cent.
(*e*) Labels, tags, gummed seals and other marking tickets (whether stationery or office requisites or not)	Exempt

GROUP 35

(*a*) Road vehicles constructed or adapted solely or mainly for the carriage of passengers or having to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows, other than vehicles comprised in any of the following paragraphs of this Group:—	
(i) mechanically propelled vehicles	60 per cent.
(ii) vehicles not mechanically propelled	30 per cent.
(*b*) Bicycles, bicycle and sidecar combinations and tricycles constructed or adapted solely or mainly for the carriage of passengers, bicycle side-cars (including side-car bodies without chassis) so constructed or adapted, and bicycle side-car chassis:—	
(i) mechanically propelled tricycles, being road vehicles of more than 8 cwt. unladen weight	60 per cent.
(ii) articles not comprised in the foregoing sub-paragraph	30 per cent.
(*c*) Motor units (assembled or unassembled) suitable for fitting to pedal bicycles to equip them with a system of mechanical propulsion	30 per cent.
(*d*) Road vehicle chassis, mechanically propelled	30 per cent.
(*e*) Vehicles comprised in the following list	Exempt

The list above mentioned :—

Ambulances, invalid carriages and perambulators.

Tramcars, trolley vehicles and other vehicles constructed to carry not less than twelve passengers.

Vehicles of not less than 3 tons unladen weight.

Prison vans and fire tenders.

Caravans.

Vehicles of a type approved by the Commissioner of Police of the Metropolis as conforming to the conditions of fitness for the time being laid down by him for the purposes of the London Cab Order, 1934(a).

(a) S.R. & O. 1934/1346 (Rev. XIV, p. 795: 1934 I, p. 1221).

Vehicles of the following descriptions in which the accommodation for carrying passengers is only incidental to the use of the vehicle for other purposes:—

bullion vans;

mobile cinemas, sound film production vehicles and similar vehicles;

mobile canteens, mobile clinics, travelling libraries, travelling shops, travelling show rooms and similar vehicles;

mobile printing presses and other mobile workshops;

pantechnicons and horse boxes;

hearses, but not including hearsettes;

tower wagons, road construction, road cleansing, road watering, refuse collecting and similar vehicles;

breakdown vehicles fitted with a crane or other lifting device.

PART II

DRUGS AND MEDICINES

1. In this Part of this Schedule there are set out the provisions mentioned in the Group relating to drugs and medicines in Part I of this Schedule.

2. The goods, apart from any get-up, must consist solely of one or more substances described in—

(*a*) any monograph in any edition of the British Pharmacopoeia; or

(*b*) any monograph, or the Formulary, in any edition of the British Pharmaceutical Codex; or

(*c*) the National (War) Formulary issued by Her Majesty's Stationery Office; or

(*d*) any Formulary approved by the Minister of Health for the purposes of the National Health Service; or

(*e*) any formula in any Drug Tariff determined by the Minister of Health for the purposes of the National Health Service: or

(*f*) any monograph, or the Formulary, in any edition of the British Veterinary Codex,

but may be compounded with one or more of the following things, namely, an excipient, vehicle, base or preservative.

3.—(1) The goods must be in a container and each container for the goods must have conspicuously written thereon, or have a label on which is conspicuously written, the particulars mentioned in sub-paragraph (2) of this paragraph as respects each constituent of the goods described in any such monograph or Formulary or Drug Tariff as aforesaid.

(2) The said particulars are the name set out at the head of the monograph or the relevant formula and a reference (which may be abbreviated) to the Pharmacopoeia, Codex, Formulary or Drug Tariff in which the monograph or formula appears:

Provided that any synonym or abbreviation set out at the head of the monograph or formula may be used instead of the name.

(3) Any container may also have written thereon, or have a label on which is written—

(*a*) directions as to use and storage;

(*b*) quantitative particulars;

(*c*) the manufacturer's batch number ;

(*d*) the price of the goods ; and

(*e*) in writing not more conspicuous than that in which the particulars required under sub-paragraph (1) of this paragraph are written, any of the following matters, that is to say, the name and address of the maker, seller, supplier and distributor of the goods.

4. Anything, other than a container or label, forming part of the get-up of the goods, and the goods, apart from any get-up, may have written thereon anything required or permitted by the provisions of this Part of this Schedule (other than paragraph 6 thereof) to be written on any container or label.

5. There must not appear in the get-up of the goods or on the goods apart from any get-up—

(*a*) any trade mark as defined in the Trade Marks Act, 1938(a) ; or

(*b*) any writing except such as is required or permitted by the preceding provisions of this Part of this Schedule or required by virtue of any Act (including any Act of the Parliament of Northern Ireland),

and where any such trade mark of the maker, seller, supplier or distributor of the goods consists of a signature or the name of a company, individual or firm represented in a special or particular manner, any writing so required or permitted must not appear in a style of writing similar to that of that trade mark.

6.—(1) Where in the case of any goods which comply with the provisions of paragraph 2 and sub-paragraphs (1) and (2) of paragraph 3 of this Part of this Schedule—

(*a*) it is shown to the satisfaction of the Commissioners by the nature of the goods or their get-up, or of both the goods and their get-up, that the goods or, as the case may be, the goods in that get-up will only be supplied to—

(i) an authorised seller of poisons ; or

(ii) a hospital, infirmary, health centre, dispensary, clinic, nursing home or other institution at which human ailments are treated ; or

(iii) a duly qualified medical practitioner, registered dental practitioner, or registered veterinary surgeon or practitioner ; and

(*b*) it is further shown to the satisfaction of the Commissioners that the goods will be used only for the purpose of dispensing prescriptions of a duly qualified medical practitioner, registered dental practitioner, or registered veterinary surgeon or practitioner ; and

(*c*) the goods or the get-up of the goods or both are clearly marked with such writing or in such other special manner as the Commissioners may require for the purposes of this paragraph,

this Part of this Schedule shall have effect as if sub-paragraph (3) of paragraph 3 and paragraphs 4 and 5 thereof were omitted.

(2) In this paragraph the following expressions have the meaning hereby respectively assigned to them, that is to say—

" authorised seller of poisons " means an authorised seller of poisons within the meaning of either the Pharmacy and Poisons Act, 1933(b), or the Medicines, Pharmacy and Poisons Act (Northern Ireland), 1945(c) (an Act of the Parliament of Northern Ireland) ;

" registered dental practitioner " means a person registered in the dentists register under the Dentists Acts, 1878 to 1923 ;

" registered veterinary surgeon or practitioner " means a person registered in the Register of Veterinary Surgeons or the Supplementary Veterinary Register under the Veterinary Surgeons Acts, 1881 to 1948.

(a) 1 & 2 Geo. 6. c. 22. (b) 23 & 24 Geo. 5. c. 25. (c) 1945, c. 9 (N.I.).

EXPLANATORY NOTE

(This Note does not form part of the Order, but is intended to indicate its general purport.)

This Order consolidates the list of goods chargeable with purchase tax and the special provisions relating to drugs and medicines originally enacted in the Eighth Schedule to the Finance Act, 1948, as subsequently amended by fifty-four Treasury Orders made between 31st July, 1948, and 13th January, 1956, and by certain provisions of the Finance Acts of 1950, 1951, 1952 and 1953 and the Finance (No. 2) Act, 1955. It presents the purchase tax tariff in up-to-date form.

The revocations and repeals consequent upon this Order are dealt with in the Purchase Tax Orders (Revision) Order, 1956 (S.I. 1956/384) designed to come into operation simultaneously with this Order.

1956 No. 485

The Purchase Tax (No. 2) Order, 1956

Made - - - -	*29th March*, 1956
Laid before the House of Commons - -	*5th April*, 1956
Coming into Operation	*6th April*, 1956

The Lords Commissioners of Her Majesty's Treasury by virtue of the powers conferred on them by section twenty-one of the Finance Act, 1948(**a**), and of all other powers enabling them in that behalf, hereby make the following Order :—

1.—(1) Tax chargeable under Group 1 in respect of fur garments containing no fur skin which is not either rabbit skin or a woolled sheep or lamb skin shall be chargeable at 5 per cent. instead of at 50 per cent. ; and accordingly paragraph (*b*) of that Group shall be amended by adding at the end as a new sub-paragraph (iii)—

" (iii) garments containing no fur skin which is not either rabbit skin or a woolled sheep or lamb skin ... 5 per cent.; "

and, in sub-paragraph (i), by substituting the words " the following sub-paragraphs " for the words " sub-paragraph (ii) ".

(2) In the foregoing paragraph " Group 1 " means Group 1 in Part I of the Eighth Schedule to the Finance Act, 1948, as amended by the Purchase Tax (Consolidation) Order, 1956(**b**).

2.—(1) This Order may be cited as the Purchase Tax (No. 2) Order, 1956.

(2) This Order shall come into force on the sixth day of April, nineteen hundred and fifty-six.

Dated this twenty-ninth day of March, 1956.

R. H. M. Thompson,
Peter Legh,
Two of the Lords Commissioners of Her Majesty's Treasury.

(**a**) 11 & 12 Geo. 6. c. 49.

(**b**) S.I. 1956/383 (p. 1927 above).