4. In the Second Schedule to the principal regulations for the words "private practice" in footnote (*d*) to the form contained therein there shall be substituted the words "practice as a private medical practitioner".

Dated this 18th day of October, 1949.

Arthur Woodburn,
One of His Majesty's Principal Secretaries of State.

St. Andrew's House,
Edinburgh, 1.

EXPLANATORY NOTE

(This Note is not part of the Regulations, but is intended to indicate their general purport.)

The principal object of these amending regulations is to require that a registered medical practitioner attending on or called in to visit a patient shall forthwith, on becoming aware that the patient is suffering from whooping-cough, transmit a notification thereof to the appropriate Medical Officer of Health.

PURCHASE TAX

The Purchase Tax (No. 1) Order, 1949

1949 No. 46

Made - - - - - - -	*24th January,* 1949
Laid before the House of Commons	*24th January,* 1949
Coming into Operation - - -	*2nd May,* 1949

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one and subsection (2) of section twenty-two of the Finance Act, 1948, and of all other powers enabling them in that behalf, hereby make the following Order :—

11 & 12 Geo. 6. c. 49.

Exemption of certain drugs and medicines from charge of purchase tax.

1. As from the commencement of this Order, Part II of the Eighth Schedule to the Finance Act, 1948, as amended by the Purchase Tax (No. 6) Order, 1948(**a**), shall have effect subject to the further amendments set out in the Schedule to this Order, being amendments to remove certain drugs and medicines, manufactured or prepared (except toilet preparations) from any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

Short title, Interpretation and commencement.

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order, 1949.

52 & 53 Vict. c. 63.

(2) The Interpretation Act, 1889, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Parliament.

(**a**) S.I. 1948 (No. 2720) I, p. 3643.

(3) This Order shall come into operation on the second day of May, 1949.

Dated this twenty-fourth day of January, 1949.

R. J. Taylor,

C. James Simmons,

Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

Amendments of Part II of the Eighth Schedule to the Finance Act, 1948

1. In paragraph 4 for the words "this Part of this Schedule" there shall be substituted the words "the provisions of this Part of this Schedule (other than paragraph 6 thereof)".

2. The following paragraph shall be added at the end, that is to say:—

"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 practioner, 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 meanings 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, or the Medicines, Pharmacy and Poisons Act (Northern Ireland), 1945 (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."

EXPLANATORY NOTE

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

The object of this Order is to exempt from purchase tax certain drugs and medicines used for dispensing.

Under Group 33 (*b*) of Part I of the Eighth Schedule to the Finance Act, 1948, drugs and medicines which comply with the provisions of Part II of that Schedule (which relates to the nature, labelling and marking of the drugs and medicines) as amended by the Purchase Tax (No. 6) Order, 1948, are exempt from purchase tax. The further amendments to Part II of that Schedule made by the present Order relax those provisions in certain particulars in the case of drugs and medicines which the Commissioners of Customs and Excise are satisfied will be used for dispensing purposes only, so as to exempt from tax such drugs and medicines as comply with the modified requirements.

Paragraphs 2 and 3 (1) and (2) of Part II of the Eighth Schedule to the 1948 Act (which define the nature of the substances entitled to benefit from the existing exemption and prescribe the particulars thereof to be shown on the containers) will apply in the case of the new exemption, but not paragraphs 3 (3), 4 and 5 (which further regulate marking and, in particular, preclude the use of trade marks). The Commissioners are, however, given power under the Order to require dispensing drugs and medicines to be specially marked to qualify for exemption.

The Purchase Tax (No. 2) Order, 1949

1949 No. 1342

Made - - - -	18*th July*, 1949
Laid before the House of Commons -	19*th July*, 1949
Coming into Operation	25*th July*, 1949

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one of the Finance Act, 1948(**a**), and of all other powers enabling them in that behalf, hereby make the following Order:—

Variation of chargeable goods

1. As from the commencement of this Order, Part I of the Eighth Schedule to the Finance Act, 1948, shall have effect subject to the amendment to Group 23 therein set out in the Schedule to this Order, being an amendment for exempting from purchase tax certain shopping-baskets and shopping-bags and for removing from the classes of goods chargeable with purchase tax under the said Group 23 articles of a kind used primarily for the purposes of any trade, profession, employment or vocation, being articles designed for use for those purposes.

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