STATUTORY INSTRUMENTS

1962 No. 595

PURCHASE TAX

The Purchase Tax (No. 1) Order 1962

Made - - - -	26*th March*, 1962
Laid before the House of Commons - -	30*th March*, 1962
Coming into Operation	2*nd April*, 1962

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 21 of the Finance Act 1948(a), as amended by Part II of Schedule 2 to the Finance Act 1958(b), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. The Schedule to the Purchase Tax (No. 2) Order 1961(c) shall be amended in accordance with the provisions of the Schedule of this Order; and in Part I of Schedule 2 to the Finance Act 1958, as amended by that Order, the reference in Group 33 to the Schedule to that Order shall have effect accordingly.

2.—(1) This Order may be cited as the Purchase Tax (No. 1) Order 1962.

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

3. This Order shall come into operation on 2nd April, 1962.

John Hill,
John Peel.

26th March, 1962. Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

Amendments of Purchase Tax (No. 2) Order 1961

1. The following entry shall be transferred from Head II to Head III of the Schedule to the Purchase Tax (No. 2) Order 1961:—

2:4-Diamino-5-(3:4-dimethoxybenzyl)pyrimidine, whether or not mixed with sulphaquinoxaline.

2. The following entries shall be inserted in Head III of the said Schedule:—

Cyclopentolate, and salts thereof;
Emylcamate;
Ethebenecid;
Haloperidol;
Oxyphenbutazone;
Theobromine calcium combined with one or more of the following substances, that is to say, calcium salicylate and potassium iodide;
Thioproperazine, and salts thereof.

(a) 1T & 12 Geo. 6. c. 49. (b) 6 & 7 Eliz. 2. c. 56.
(c) S.I. 1961/2285 (1961 III, p. 4039). (d) 52 & 53 Vict. c. 63.

3. In Head III of the said Schedule, for the entry relating to dihydrocodeine and salts thereof there shall be substituted the following entry:—

Dihydrocodeine, and salts thereof, whether or not mixed with one or more of the following substances, that is to say, ammonium salicylate and liquid extract of thyme.

EXPLANATORY NOTE

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

This Order amends the list of drugs and medicine which are free of purchase tax. The Order makes a number of additions and an extension to the existing list shown in the Purchase Tax (No. 2) Order 1961.