(3) Regulations 32 and 33 respectively specify requirements ase regards the width and height of gangways. These requirements are now excluded from applying to any space between two facing seats placed lengthwise which is not required for the purpose of obtaining normal access to any other seats or to an exit from those other seats (Reg. 2 (*c*)).

(4) Paragraph (2) of Regulation 35 is modified so that vehicles registered before 1st April, 1959, need now only comply with the conditions as to minimum measurements between and in front of seats specified in that paragraph, if they cannot comply with the requirements of condition (*b*) of paragraph (1) of that Regulation relating to such measurements (Reg. 2 (*d*)).

PURCHASE TAX

RATES OF TAX AND GOODS CHARGEABLE

1959 No. 809

The Purchase Tax (No. 2) Order, 1959

Made - - - -	*4th May*, 1959
Laid before the House of Commons	*8th May*, 1959
Coming into Operation	*12th May*, 1959

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**), as amended by Part II of the Second Schedule to the Finance Act, 1958(**b**), and of all other powers enabling them in that behalf, hereby make the following Order:—

1. Drugs and medicines, manufactured or prepared (except toilet preparations) of any of the classes specified in the Schedule to this Order shall not be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

2.—(1) Part I of the Second Schedule to the Finance Act, 1958, as amended by the Purchase Tax (No. 3) Order, 1958(**c**), shall have effect as if for the reference in Group 33 therein to the Schedule to that Order there were substituted a reference to the Schedule to this Order.

(2) The Purchase Tax (No. 3) Order, 1958, is hereby revoked.

3.—(1) This Order may be cited as the Purchase Tax (No. 2) Order, 1959.

(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 the twelfth day of May, nineteen hundred and fifty-nine.

Dated this fourth day of May, 1959.

Martin Redmayne,
Paul Bryan,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) 6 & 7 Eliz. 2. c. 56. (c) S.I. 1958/2173 (1958 II, p. 2045).
(d) 52 & 53 Vict. c. 63.

SCHEDULE

HEAD I

Acetarsol, salts thereof and preparations containing not less than six per cent. by weight of acetarsol or the equivalent thereof.
Bromethol.
Chlorhexidine, and salts thereof, and solutions, creams and pessaries which contain not less than 1 per cent. of any one of those substances as sole active ingredient and are prepared for veterinary use or for use in obstetrics.
Cyclopropane.
Ethyl chloride (whether perfumed or not).
Halothane.
Iodised oil.
Nitrous oxide.
Oxygen.

Any one of the following substances, prepared for use by injection:—

Antihaemophilic globulin of human or animal origin;
Aqueous solutions of glucose or sodium chloride, whether with or without salts of calcium and whether containing a preservative or not;
Bismuth, and compounds thereof;
Calcium gluconate;
Calcium glucono-galacto-gluconate;
Compounds of iron;
Mercury, and salts thereof;
Organic compounds of copper, whether containing an analgesic or not;
Plasma substitutes;
Protein desensitising solutions;
Protein hydrolysates, whether containing sugars or flavouring agents or not.

Any one of the following substances prepared for use in dental surgery:—

Diamminosilver nitrate;
Germicidal cements and fillings;
Lignocaine, and salts thereof, with cetrimide.

HEAD II

Any one of the substances and preparations described under this head with or without one or more of the following things, namely, an excipient, vehicle, base or preservative:—

Acetazolamide, and salts thereof;
Acinitrazole;
Allyl*iso*propylacetylurea;
Aluminium dimagnesium trisilicate, whether or not mixed with hyoscyamine, hyoscine, apoatropine and belladonnine;
Aluminium glycinate, whether or not mixed with magnesium carbonate;
Aluminium hydroxide;
Aluminium phosphate;
Aluminium sodium silicate mixed with an extract of belladonna;
Amino acids obtained by the hydrolysis of proteins or such acids prepared synthetically, and combinations of two or more of those acids;
Aminometradine;
Aminonitrothiazole;
Amiphenazole, and salts thereof;
Amisometradine;
Arecoline hydrobromide;
Ascaridole;
Benzhexol, and salts thereof;
Benzyldimethyl-2-phenoxyethylammonium 2:2′-dihydroxy-1:1′-dinaphthylmethane-3:3′-dicarboxylate, **bephenium hydroxynaphthoate and mixtures of these substances;**
Bothrops jararaca venom, prepared for use as a haemostatic;

Buphenine hydrochloride;
Busulphan;
Butyl aminobenzoate combined with dibromopropamidine 2:2′-dihydroxy-1:1′-dinaphthylmethane-3:3′-dicarboxylate and chlorphenoctium amsonate;
p-n-Butylaminobenzoic (nona-ethyleneglycol methyl ether) ester, and its octa homologue;
n-Butyl N-phenyldithiocarbamate;
Calcium borogluconate, whether or not mixed with one or more of the following substances, that is to say, dextrose, salts of calcium and salts of magnesium;
Captodiame, and its hydrochloride;
Cetylpyridinium chloride combined with either or both of the following substances, that is to say, sodium propionate and benzocaine;
Chiniofon;
The molecular compound of chloral hydrate and phenazone;
Chlorambucil;
Chlorine substituted 8-hydroxyquinoline whether or not mixed with one or more of the following substances, that is to say, benzoyl peroxide, coal tar, menthol, methyl salicylate and eugenol;
5-Chloro-2-(*p*-diethylaminoethoxyphenyl)benzothiazole, and salts thereof;
Chlorothiazide **and other derivatives of 7-sulphamoylbenzo-1:2:4-thiadiazine 1:1-dioxide;**
Chlorotrianisene;
1-*o*-Chlorphenyl-3-dimethylamino-1-phenylpropan-1-ol hydrochloride;
Chlorpropamide;
Choline chloride;
Colchicum alkaloids, and salts thereof;
Cyclocoumarol;
1-Dehydro-17-alpha-methyltestosterone;
Dehydrocholic acid, and its sodium salt;
Dequalinium **salts;**
Dextromoramide;
Di-(2-aminoethyl)disulphide, and salts thereof;
5:7-Dichloro-8-hydroxyquinaldine;
Dichlorophen;
Di-(2-chloropropyl)-2-naphthylamine with urethane;
Dicoumarol;
The diethylamide of 3:5-dimethyl*iso*xazol-4-carboxylic acid;
6-(2-Diethylaminoethoxy)-2-dimethylaminobenzothiazole dihydrochloride;
2-(2-Diethylaminoethoxy)ethyl 1-phenylcyclopentane-1-carboxylate citrate, whether or not mixed with menthol;
2-Diethylaminoethyl cyclopentyl (2-thienyl)glycollate methobromide;
alpha-2-Diethylaminoethyl-alpha-phenylglutarimide and salts thereof;
Diethylcarbamazine, and salts thereof;
Dihydroxyaluminium sodium carbonate, whether or not mixed with calcium carbonate **and polyhydroxyaluminium sodium carbonate complexes, whether or not so mixed;**
(3:5-Di-iodo-4-hydroxy)phenyl-alpha-aminopropionic acid;
Dimercaprol;
Diphenylacetyl-beta-diethylaminoethanolester and hexahydro-diphenylacetyl-beta-diethylaminoethanolester, their salts, and any combination thereof with phenobarbitone;
Dithranol;
Ditophal;
Dyflos;
Edetic acid, and salts thereof;
Edrophonium salts;
Ethinamate;
Ethyl biscoumacetate;
1-Ethyl-2-methyl-7-methoxytetrahydrophenanthrene-2-carboxylic acid;
N-Ethyl-N′-(5-nitro-2-thiazolyl)urea;
Ethyl pyrophosphate;
Gentisic acid, and salts thereof;

Hexamine mixed with camphoric acid;
Hexazole;
Hormones and synthetic compounds with hormone activity, having the carbon ring systems of androstane, oestrone, oestr-5(10)-ene, or progesterone, and combinations of two or more of those substances;
4-Hydroxy-3-(1-phenylpropyl)coumarin;
Insulin and compounds thereof with one or more proteins or with zinc, or both with one or more proteins and with zinc;
Ion-exchange resins;
Liothyronine, and salts thereof;
Lucanthone, and salts thereof;
Mannomustine, and salts thereof;
Mepacrine, and salts thereof;
beta-Mercaptoethylamine, and salts thereof;
Mercaptopurine;
Methallenoestril;
Methanthelinium bromide;
N-Methyl-N-(beta-picolyl)-tropamide, and salts thereof;
17-alpha-Methylandrost-5-en-3-beta:17-beta-diol;
Monosulfiram and disulfiram;
Mustine, and salts thereof;
Nicoumalone;
Oxeladin, and salts thereof, whether or not mixed with menthol;
Oxyphenonium bromide;
Paracetamol;
Phenamidine isethionate;
Phenindione;
Pipenzolate methobromide;
Piperazine, and salts thereof, prepared for anthelmintic use;
Piperazine adipate and piperazine citrate;
Procyclidine hydrochloride;
Quaternary cationic detergents with bactericidal activity;
Quinuronium sulphate;
Russell's viper venom, prepared for use as a haemostatic;
Sodium antimonylgluconate;
Sorbitan monooleate polyoxyethylene derivative;
Stilboestrol, hexoestrol, dienoestrol, and esters of any of those substances;
Stilboestrol with **either streptomycin and polymixin B** or organo-mercury compounds, prepared for veterinary use;
Suramin;
Thurfyl nicotinate;
Thyroxine;
L-Thyroxine sodium;
Tolbutamide;
Tretamine;
Tri-(2-chloroethyl)amine, and salts thereof;
Trimetaphan (+)-camphorsulphonate;
3:5:5-Trimethylcyclohexanol mandelate;
Triphenylchloroethylene;
Warfarin sodium;
Yellow bone marrow concentrate;
The acid phosphate of the 3-diethylamino-2:2-dimethylpropanol ester of tropic acid;
Compounds obtained by coupling *p*-aminobenzoyl histamine to despeciated horse serum globulin by means of the diazo reaction;
Preparations obtained from bovine plasma containing the haemostatic enzyme known as thrombin;
Preparations containing the haemostatic enzyme known as thrombokinase;
Compounds whereof the sole constituents are procaine, or a salt thereof, and gliadin or amyloprolamin, whether with strychnine sulphate or not;
The whole small intestine of the pig, cleansed, defatted, dried and powdered, and preparations derived from it.

HEAD III

The substances described under this head, and preparations consisting only of one of those substances and one or more of the following things, namely, an excipient, vehicle, base or preservative, or of two or more of those substances whether with one or more of the following things, namely, an excipient, vehicle, base or preservative, or not:—

Acepromazine maleate;
N-(6-Acetoxythymyloxyethyl)dimethylamine hydrochloride, whether or not mixed with dried extract of belladonna root;
Acetylcholine, methacholine, and salts thereof;
Adrenaline, and salts thereof;
Alkaloids of Veratrum species;
Aminoacridine flavines;
p-Aminobenzenesulphonamide, salts of *p*-aminobenzenesulphonamide, derivatives of *p*-aminobenzenesulphonamide having any of the hydrogen atoms of the *p*-amino group or of the sulphonamide group substituted by another radical, salts of such derivatives and suspensions of those substances with pectin and kaolin;
2-Aminoheptane, and salts thereof;
4-Aminomethylbenzenesulphonamide, and salts thereof;
p-Aminosalicylic acid, and salts thereof, derivatives of *p*-aminosalicylic acid, and salts of such derivatives;
Amodiaquine, and salts thereof;
Amphetamine, and salts thereof, derivatives of amphetamine, and salts of such derivatives;
Arsphenamine, derivatives of arsphenamine, and salts of such derivatives;
Atropine, and salts and derivatives thereof;
Azacyclonal hydrochloride;
Azapetine, and salts thereof;
Barbituric acid and thiobarbituric acid, derivatives and salts thereof, whether or not mixed with amidopyrine or phenyldimethyl*iso*propylpyrazolone;
Beclamide;
Bemegride, and its sodium derivatives;
Benactyzine, and salts thereof;
Benzocaine;
Benztropine, and salts thereof;
1-Benzyl-3-(dimethylcarbamyloxy)pyridinium bromide;
N-Benzyl-N-phenoxy*iso*propyl-beta-chloroethylamine hydrochloride;
Benzyl benzoate, and preparations containing not less than 10 per cent. of benzyl benzoate;
Betaine, and salts thereof, whether or not combined with pepsin;
Betanaphthoxyethanol;
Bismuth glycollylarsanilate;
Bismuth tryparsamide;
n-Butylaminoacet-6-chloro-2-methylanilide, and salts thereof;
Butyl aminobenzoate, and salts thereof;
2-n-Butylamino-1-*p*-hydroxyphenylethanol, and salts thereof;
Caffeine, caffeine citrate, caffeine and sodium benzoate, caffeine and sodium iodide, and caffeine and sodium salicylate;
Caramiphen, and salts thereof;
Carbachol;
Carbamyl-beta-methylcholine chloride;
Carbimazole;
4′-Carboxyphenylmethane sulphonanilide;
Chlorcyclizine hydrochloride and cyclizine hydrochloride;
Chloroform (anaesthetic);
Chloroquine, and salts thereof;
Chlorproguanil, and salts thereof;
Chlorpromazine, and salts thereof;
Chorionic gonadotrophin and serum gonadotrophin;
Cinchocaine, and salts thereof;
Cinchona alkaloids, and salts thereof;

Cocaine, and salts thereof;
Cortisone and analogous steroid hormones and esters thereof, whether or not mixed with one or more of the following substances, that is to say, aluminium hydroxide, dequalinium chloride, domiphen bromide, hexachlorophane and magnesium trisilicate;
Crotamiton;
Cyanacethydrazide, whether or not combined with piperazine, prepared for veterinary use;
Dapsone, and derivatives thereof;
Dextromethorphan, and salts thereof, whether or not mixed with one or more of the following substances, that is to say, ammonium chloride, extract of ipecacuanha and syrup of tolu;
N-(Dialkylaminoalkyl)phenothiazine, and salts thereof;
pp'-Diaminophenylpyridylsulphone, and derivatives thereof;
Dicyclomine hydrochloride;
2-Diethylaminoethyl-4-amino-1-naphthoate, and salts thereof;
3:3-Diethyl-2:4-diketotetrahydropyridine;
Diethylthiambutene hydrochloride;
Dihydrocodeinone, and salts thereof;
3:4-Dihydroxy-1-(alpha-hydroxy-beta-aminopropyl)benzene hydrochloride;
7-(2:3-Dihydroxypropyl)theophylline;
Di-iodohydroxyquinoline, whether or not mixed with boric acid, dextrose or lactose;
Dimethisoquin hydrochloride;
6:7-Dimethoxy-1-(3:4:5-triethoxyphenyl)*iso*quinoline;
2:3-Dimethyl-phenyl-pyrazol-5-on-4-yl-N-methylamino-methane sulphonic acid sodium salt;
Dimethylaminoethoxyethyl phenothiazine-10-carboxylate, and salts thereof;
2-Dimethylaminoethyl succinate quaternary salts;
N-(3-Dimethylaminopropyl)iminodibenzyl, and salts thereof;
4:4'-Dinitrocarbanilide and 2-hydroxy-4:6-dimethylpyrimidine molecular complex;
Diphemanil methylsulphate;
Dipipanone hydrochloride;
Emetine and bismuth iodide;
Emetine, and salts thereof;
Ephedrine, and salts thereof;
Ergot, and alkaloids thereof, derivatives of such alkaloids, and salts of such alkaloids or of their derivatives;
Esters of amino alcohols with benzoic acid (whether substituted or not), and salts thereof, whether or not combined with benzyl alcohol;
Ethenyl-*p*-diethoxydiphenylamidine hydrochloride;
Ethers for general inhalation anaesthesia, and mixtures thereof;
Ethyleneglycol monophenylether;
Fluopromazine, and salts thereof;
Folic acid or derivatives thereof, whether or not combined with a salt of iron;
Forminitrazole;
Furazolidone;
Ganglionic or neuromuscular blocking agents and their antidotes containing at least two quaternary ammonium groups terminal to a polymethylene chain or chains;
Preparations of the following glands: parathyroid, thyroid, pituitary, suprarenal, ovary, testis, spleen, corpus luteum, prostate, pancreas;
Glutethimide;
The glycoside formed by the combination of 5:7:3':4'-tetrahydroxy-flavanol with glucose and rhamnose;
Glycosides of digitalis;
Gold, and salts and componds thereof;
Hexachloroethane;
Hexetidine;
Hexocyclium methylsulphate;
Homatropine, and salts thereof;
Hormones produced from the anterior lobe of the pituitary gland;
Hydantoin derivatives, and salts thereof;
Hydrallazine, and salts thereof; dihydrallazine, and salts thereof;

Hydromorphone, and salts thereof;
Hydroxychloroquine sulphate;
Hydroxydione sodium succinate;
1-(4-Hydroxyphenyl)-2-methylaminoethanol, and salts thereof;
7-(2-Hydroxypropyl) theophylline;
Hydroxyzine, and salts thereof, whether or not mixed with menthol;
Hyoscine, and salts thereof, quaternary derivatives of hyoscine, and salts of such derivatives;
Hyoscyamine, and salts thereof;
Iminazole-4:5-dicarboxyamide;
meso-**Inositol hexanicotinate;**
The intrinsic factor derived from the gastro-intestinal tract of animals;
Iodochlorhydroxyquinoline;
Isoniazid, and salts thereof, derivatives of isoniazid, and salts of such derivatives;
Isopropyl chloride;
Khellin;
Lachesine salts;
Leptazol;
Levallorphan, and salts thereof;
Lignocaine, and salts thereof;
Liver extracts and active principles of liver, whether or not combined with one or more of the following substances, that is to say, yeast, yeast concentrates, compounds of iron and salts of manganese or of copper;
Lobeline, and salts thereof;
Mecamylamine hydrochloride;
Mephenesin, whether or not mixed with paracetamol; mephenesin carbamate;
Mephentermine, and salts thereof;
Meprobamate, whether or not mixed with acetylsalicylic acid;
Methadone, and salts thereof;
Methimazole;
Methorphinan, and salts thereof;
Methotrimeprazine, and salts thereof;
Methoxamine hydrochloride;
10-Methoxydeserpidine;
Methoxyphenamine hydrochloride, with or without sodium citrate;
l-N-Methylephedrine, and salts thereof;
Methyl phenidate hydrochloride;
N-Methylpipecolin-2:6-xylidide hydrochloride;
Methylpentynol; methylpentynol carbamate;
Methyprylone;
Morphine, esters of morphine, ethers of morphine, and salts of any of those substances;
Nalorphine, and salts thereof;
Naphazoline, and salts thereof;
Neostigmine salts and neostigmine alkyl salts;
Nicotinyl alcohol, and salts thereof;
Nikethamide, whether or not combined with either or both of the following substances, that is to say, adenosine and calcium thiocyanate;
Nitrofurazone;
3-Nitro-4-hydroxyphenylarsonic acid;
Noradrenaline, and salts thereof;
Noscapine, and salts thereof;
Organo-mercury compounds;
Orthocaine;
Oxophenarsine, and salts thereof;
Oxyethylated *tert*-octylphenolformaldehyde, and mixtures thereof with both sodium bicarbonate and glycerin;
Oxytocin;
Pamaquin;
Papaveretum;
Papaverine, and salts thereof;
Pecazine, and salts thereof;

Pempidine, and salts thereof;
Penicillin, being any antimicrobial acid which—

(*a*) may be shown on chemical and physical examination to contain in its structure a fused thiazolidine beta-lactam nucleus; or

(*b*) loses its antimicrobial activity on hydrolysis by the penicillinases which destroy the antimicrobial activity of the substance known as " International Standard penicillin ", and accordingly may, without chemical and physical examination, be presumed to contain in its structure such a nucleus as aforesaid;

and including any salt or derivative obtained from any such acid, and any solution containing any such acid or salt or derivative;
Pentaerythritol tetranitrate;
Pentose nucleotide, and salts thereof;
Perphenazine, and salts thereof;
Pethidine hydrochloride;
Phenacemide;
Phenadoxone, and salts thereof;
Phenmetrazine Hydrochloride;
Phenothiazine and mixtures thereof with one or more of the following substances, that is to say, lead arsenate and the sulphates of cobalt, of copper, of iron and of manganese;
Phensuximide;
Phentolamine, and salts thereof;
Phenylbutazone;
Phenylephrine hydrochloride;
Pholedrine, and salts thereof;
Physostigmine, and salts thereof;
Pilocarpine, and salts thereof;
Pipamazine, and salts thereof;
Piperazine-1-carbodithioic betaine;
Pipradrol hydrochloride;
Poldine methosulphate;
Primidone;
Probenecid;
Procainamide;
Prochlorperazine, and salts thereof;
Proguanil, and salts thereof;
Propantheline bromide;
Protamines, and salts thereof;
Pseudo-ephedrine, and salts thereof;
Pyrazinamide;
Pyridostigmine salts;
Pyrimethamine;
Rauwolfia species, and alkaloids thereof;
Sodium *p*-glycollylarsanilate;
Sodium propionate with or without one or more of the following substances, that is to say, cobalt sulphate, potassium chloride, sodium phosphate and terpineol;
Sparteine, and salts thereof;
Stilbamidine and other diamidines of diphenyl or diphenoxy derivatives of aliphatic hydrocarbons whether substituted or not, and salts thereof;
Strychnine, and salts thereof;
Tetradeca- or hexadeca-methylene bisquinolinium salts; tetradeca- or hexadeca-methylene bis*iso*quinolinium salts;
Tetraethylammonium halides;
2-(1:2:3:4-Tetrahydro-1-naphthyl)iminazoline hydrochloride;
Thalidomide, and salts thereof;
Thenalidine, and salts thereof, whether or not combined with calcium salts;
Theobromine;
Theophylline, whether or not combined with one or more of the following substances, that is to say, choline, ethylenediamine, methyl glucamine, monoethanolamine and sodium glycinate;

Theophyllinylacetic acid piperazine salt;
Thevetin;
Thiambutosine;
Thiopropazate dihydrochloride;
Thiosemicarbazones and *iso*thiosemicarbazones;
Thiouracil, and derivatives thereof;
Tolazoline, and salts thereof;
Trichloroethylene, whether with or without a stabiliser or a colouring agent;
Triethanolamine trinitrate diphosphate;
Tricyclamol chloride;
Trifluoperazine, and salts thereof;
Triprolidine hydrochloride;
Troxidone, and other oxazolidine diones;
Tryparsamide;
Tubocurarine, and salts thereof;
Undecenoic acid, and the zinc salt thereof;
Vanilloyldiethylamine;
Vitamins, vitamin complexes and provitamins, whether or not combined with one or more of the following substances, that is to say, iodine, sodium chloride, and **oxides, hydroxides and** salts of any metal other than sodium;
Any antimicrobial substance being:—

(*a*) a substance synthesized by bacteria, fungi or protozoa; or

(*b*) a substance the chemical properties of which are identical with, or similar to, any substance within paragraph (*a*) above; or

(*c*) a salt or derivative or a salt of a derivative of any substance within paragraphs (*a*) and (*b*) above; or

(*d*) any substance within paragraph (*a*), (*b*) or (*c*) above mixed with one or more of the following substances, that is to say, kaolin, parahydroxybenzoic esters, quaternary ammonium bactericides and salicyl alcohol;

Preparations of stomach containing the haemopoietic principle thereof in a therapeutic concentration, and preparations consisting only of any such preparation of stomach as aforesaid and a salt of iron or dried yeast;
Preparations of the substances known as streptokinase or streptokinase-streptodornase which are produced from a suitable strain of haemolytic streptococcus;

The following substances, and salts and derivatives thereof:—

Antazoline;
Anti-histamine substances, being tetra-substituted N derivatives of ethylene diamine;
Bromodiphenhydramine;
Buclizine;
Clemizole;
3′-Di-(*n*-butyl)amino-methyl-4:5:6-trihydroxy-benzo-(1:2-*c*)-furan-1′(3′)-one;
3-Dimethylamino-1-phenyl-1-(2-pyridyl)propane;
Diphenhydramine;
Diphenylpyraline;
Doxylamine;
Isoprenaline;
Isothipendyl;
Mebhydrolin;
Meclozine;
Mepyramine;
Phenindamine.

HEAD IV

The therapeutic substances commonly known as vaccines, sera, toxins, anti-toxins and antigens, prepared for use by injection or by application to the scarified skin and preparations so prepared consisting only of two or more of those substances.

EXPLANATORY NOTE

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

This Order brings into force a new list of drugs and medicines which are free of purchase tax. The list supersedes the existing list shown in the Purchase Tax (No. 3) Order, 1958.

The new list comprises all substances and preparations exempted under that Order, but certain substances formerly classified by reference to their chemical names are now entered according to the name approved by the British Pharmacopoeia Commission. Such entries in the Schedule to the Order, others which appear for the first time and amendments to existing entries are printed in **heavy type.**

1959 No. 1176

The Purchase Tax (No. 3) Order, 1959

Made - - - -	*6th July*, 1959
Laid before the House of Commons	*9th July*, 1959
Coming into Operation	10*th July*, 1959

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**), as amended by Part II of the Second Schedule to the Finance Act, 1958(**b**), and of all other powers enabling them in that behalf, hereby make the following Order :—

1. In paragraph (*a*) of Group 16 in Part I of the Second Schedule to the Finance Act, 1958, for the words " and grass boxes for lawn mowers " there shall be substituted the words " and lawn-mowing attachments, grass boxes or bags for lawn mowers or lawn-mowing attachments, grass cutters and grass-cutting attachments, being cutters or attachments having a width of cut of less than eighteen inches, and grass boxes or bags for such cutters or attachments ".

2.—(1) This Order may be cited as the Purchase Tax (No. 3) Order, 1959.

(2) The Interpretation Act, 1889(**c**) 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 the tenth day of July, nineteen hundred and fifty-nine.

Dated this sixth day of July, 1959.

Martin Redmayne,
Graeme Finlay,
Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) 6 & 7 Eliz. 2. c. 56. (c) 52 & 53 Vict. c. 63.