STATUTORY INSTRUMENTS

1961 No. 2285

PURCHASE TAX

The Purchase Tax (No. 2) Order, 1961

Made - - - - *29th November*, 1961
Laid before the House of Commons *5th December*, 1961
Coming into Operation *8th December*, 1961

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. 4) Order, 1960(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. 4) Order, 1960 and the Purchase Tax (No. 1) Order, 1961(d) (which amends that Order) are hereby revoked.

3.—(1) This Order may be cited as the Purchase Tax (No. 2) Order, 1961.

(2) The Interpretation Act, 1889(e), 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 eighth day of December, nineteen hundred and sixty-one.

Dated this twenty-ninth day of November, 1961.

John Hill,
R. Chichester-Clark,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

HEAD I

Acetarsol, salts thereof and preparations containing not less than 6 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.

(a) 11 & 12 Geo. 6. c. 49. (b) 6 & 7 Eliz. 2. c. 56. (c) S.I. 1960/2294 (1960 II, p. 2808).
(d) S.I. 1961/929 (Pt. II, p. 1817). (e) 52 & 53 Vict. c. 63.

Cyclopropane.
Ethyl chloride (whether perfumed or not).
Halothane.
Hexachlorophane solutions in oil prepared solely for internal administration for veterinary purposes which contain not less than 5 per cent. (by weight) of hexachlorophane as the sole active ingredient.
Iodised oil.
Nitrous oxide.
Oxygen.
Penicillinases.
Vapourising fluids containing not less than 85 per cent. by volume of cresols, for use, undiluted, as inhalants.
Any one of the following substances, prepared for use by injection:—
Antihaemophilic globulin of human or animal origin;
Aqueous solutions of amino acids with vitamins and mineral salts, whether with or without one or more of the following substances, that is to say, sorbitol, casein hydrolysate, glucose and ethanol;
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;
Urea.
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 either or both of the following substances, that is to say, magnesium carbonate and magnesium trisilicate;
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;
Batyl alcohol;
Benzhexol, and salts thereof;
Benzonatate;

Bephenium embonate, bephenium hydroxynaphthoate and mixtures of these substances;

Biperiden hydrochloride;

Bisacodyl;

NN'-Bis[1-methyl-3-(2:2:6-trimethylcyclohexyl)propyl]-*NN'*-bis(dimethyl)-1:6-hexanediammonium salts, whether or not mixed with hydrocortisone;

Bothrops jararaca venom, prepared for use as a haemostatic;

Bromvaletone;

Buphenine hydrochloride;

Busulphan;

Butyl aminobenzoate combined with dibromopropamidine embonate and chlorphenoctium amsonate;

4-*tert*-Butyl-2-chlorophenyl methyl methylphosphoramidate;

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;

Cetyldimethylbenzylammonium chloride mixed with amethocaine hydrochloride;

Cetylpyridinium chloride combined with either or both of the following substances, that is to say, sodium propionate and benzocaine;

Chiniofon;

Chlophedianol hydrochloride;

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;

2-*o*-Chlorobenzyl-thio-4-dimethylamino-5-methylpyrimidine hydrochloride;

Chlorotrianisene;

Chlorphenesin, whether or not mixed with one or more of the following substances, that is to say, boric acid, hexachlorophane and zinc oxide;

Chlorpropamide;

Chlorthenoxazin mixed with phenacetin;

Choline chloride;

Colchicum alkaloids, and salts thereof;

Cyclandelate;

Cyclocoumarol;

Cyclophosphamide;

Dehydrocholic acid, and its sodium salt;

Dequalinium salts, 1-alkyl-4-aminoquinaldinium salts, and mixtures of these substances, whether or not mixed with benzocaine;

Dextromoramide;

3:3'-Diamidinocarbanilide, and salts thereof;

Di-(2-aminoethyl)disulphide, and salts thereof;

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

Diamthazole dihydrochloride;

2:4-Dichlorobenzyl alcohol with amyl-*m*-cresol;

5:7-Dichloro-8-hydroxyquinaldine;

Dichlorophen;

Di-(2-chloropropyl)-2-naphthylamine with urethane;

Dichlorphenamide;

Dicoumarol;

The diethylamide of 3:5-dimethyl*iso*oxazol-4-carboxylic acid;

2-(2-Diethylaminoethoxy)ethyl 1-phenylcyclopentane-1-carboxylate citrate, whether or not mixed with menthol;

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-α-aminopropionic acid;
Dimercaprol;
N,N-Dimethyl-*N*-2-phenoxyethyl-N-2′-thenylammonium *p*-chlorobenzenesulphonate, whether or not mixed with piperazine phosphate;
OO-Dimethyl *O*-2:4:5-trichlorophenyl phosphorothioate;
Diphenylacetyl-β-diethylaminoethanolester and hexahydro-diphenylacetyl-β-diethylaminoethanolester, their salts, and any combination thereof with phenobarbitone;
Dithiazanine iodide;
Dithranol;
Ditophal;
Dyflos;

Edetic acid, and salts thereof;
Edrophonium salts;
Ethinamate;
Ethyl biscoumacetate;
N-Ethyl-di-(3-phenylpropyl)amine, and salts thereof;
1-Ethyl-2-methyl-7-methoxytetrahydrophenanthrene-2-carboxylic acid;
Ethyl pyrophosphate;

Gentisic acid, and salts thereof;

Halethazole, 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, whether or not mixed with methimazole;

Inproquone, and the 3:6-dimethoxyethoxy analogue;
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;

Isoxsuprine hydrochloride;

Liothyronine, and salts thereof;
Lucanthone, and salts thereof;

Mannomustine, and salts thereof;
Mepacrine, and salts thereof;
β-Mercaptoethylamine, and salts thereof;
Mercaptopurine;
Metformin;
Methallenoestril;
Methandienone;
Methanthelinium bromide;
N-Methyl-*N*-(β-picolyl)-tropamide, and salts thereof;
17-αMethylandrost-5-en-3-β:17-β-diol;
Metronidazole;
Monosulfiram and disulfiram;
Mustine, and salts thereof;

Nicoumalone;

Oxeladin, and salts thereof, whether or not mixed with menthol;
Oxyphenonium bromide;

Paracetamol;
Penthienate methobromide;
Phanquone;
Phenamidine isethionate;
Phenformin;
Phenglutarimide, and salts thereof;
Phenindione;
Phenprocoumon;

Pipenzolate methobromide;
Procyclidine hydrochloride;

Quaternary cationic detergents with bactericidal activity and mixtures of two or more of such substances;
Quinuronium sulphate;

Russell's viper venom, prepared for use as a haemostatic;

Selenium sulphide;
Sodium antimonylgluconate;
Sodium phytate;
Sorbitan monooleate polyoxyethylene derivative;
Stilboestrol, hexoestrol, dienoestrol, and esters of any of those substances, whether or not mixed with sulphatolamide;
Stilboestrol with either streptomycin and polymyxin B or organo-mercury compounds, prepared for veterinary use;
Suramin;

2-(4-Thiazolyl)benzimidazole;
Thiotepa;
Thurfyl nicotinate;
Thyroxine;
L-Thyroxine sodium, whether or not mixed with liothyronine sodium;
Tolbutamide;
Tretamine;
2:3:5-Tri-1-aziridinyl-1:4-benzoquinone;
Trimetaphan (+)-camphorsulphonate;
Trimustine, and salts thereof;
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, whether or not mixed with 8-hydroxyquinoline and gamma benzene hexachloride;
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 supsensions of those substances with pectin and kaolin;

2-Aminoheptane, and salts thereof;
4-aminomethylbenzenesulphonamide, and salts thereof;
1-(4-Amino-2-*n*-propyl-5-pyrimidinylmethyl)-2-picolinium chloride, 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;
Azacyclonol hydrochloride;
Azapetine, and salts thereof;
Bamethan, and salts thereof;
Bamipine, and salts thereof;
Barbituric acid and thiobarbituric acid, derivatives and salts thereof, whether or not mixed with one or more of the following substances, that is to say, aluminium acetylsalicylate, amidopyrine, **bromvaletone**, phenacetin, phenyldimethylisopropylpyrazolone, and sodium dihydroxyaluminiumaminoacetate;
Beclamide;
Bemegride, and its sodium derivatives;
Benactyzine, and salts thereof;
Benzocaine;
Benztropine, and salts thereof;
Benzyl benzoate, and preparations containing not less than 10 per cent. of benzyl benzoate;
1-Benzyl-3-(dimethylcarbamoyloxy)pyridinium bromide;
Betaine, and salts thereof, whether or not combined with pepsin;
Bismuth glycollylarsanilate;
Bismuth tryparsamide;
Bretylium salts;
4′-*n*-Butoxyphenyl 3-morpholinopropyl ether hydrochloride;
4′-Butoxy-3-piperidinopropiophenone, and salts thereof;
n-Butylaminoacet-6-chloro-2-methylanilide, and salts thereof;
Butyl aminobenzoate, and salts thereof;
Caffeine, caffeine citrate, caffeine and sodium benzoate, caffeine and sodium iodide, and caffeine and sodium salicylate;
Caramiphen, and salts thereof;
Carbachol;
Carbamoyl-*β*-methylcholine chloride;
Carbimazole;
4′-Carboxyphenylmethane sulphonanilide;
The molecular compound of chloral hydrate and phenazone;
Chlorcyclizine hydrochloride and cylizine hydrochloride;
Chlordiazepoxide and salts thereof;
Chloroform (anaesthetic);
2-Chloro-4-nitrobenzamide;
Chloroquine, and salts thereof;
Chlorothiazide and other derivatives of 7-sulphamoylbenzo-1:2:4-thiadiazine 1:1-dioxide, whether or not mixed with potassium salts;
Chlorproguanil, and salts thereof;
Chlorpromazine, and salts thereof;
Chlorprothixene and salts thereof;
Chlorthalidone;
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, chlorhexidine, and salts thereof, acetylsalicylic acid, aluminium hydroxide, dequalinium chloride, domiphen bromide, hexachlorophane and magnesium trisilicate;

Crotamiton;

Cyanacethydrazide, whether or not combined with piperazine, prepared for veterinary use;

Cyclopentamine hydrochloride, whether or not mixed with pyrrobutamine;

Dapsone, and derivatives thereof;

Demecarium bromide;

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, menthol 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;

Diethylaminoethyltheophylline camphorsulphonate;

3:3-Diethyl-2:4-diketotetrahydropyridine;

Diethylpropion hydrochloride;

Diethylthiambutene hydrochloride;

Dihydrocodeine, and salts thereof;

Dihydrocodeinone, and salts thereof;

3:4-Dihydroxy-1-(α-hydroxy-β-aminopropyl)benzene hydrochloride;

Diloxanide, and its furoic acid ester;

Di-iodohydroxyquinoline, whether or not mixed with boric acid, dextrose or lactose;

Dimethisoquin hydrochloride;

Dimethoxanate, and salts thereof;

6:7-Dimethoxy-1-(3:4:5-triethoxyphenyl)*iso*quinoline;

N-(α-**Dimethylaminopropionyl) phenothiazine methobromide;**

1:2-Dimethyl-5-nitroimidazole;

2:3-Dimethyl-l-phenylpyrazol-5-on-4-yl-*N*-methylaminomethane sulphonic acid sodium salt;

Dimethyl 2:2:2-trichlorohydroxyethylphosphonate;

4:4'-Dinitrocarbanilide and 2-hydroxy-4:6-dimethylpyrimidine molecular complex;

3:5-Dinitro-*o*-toluamide;

Diphemanil methylsulphate;

Dipipanone hydrochloride;

Diprophylline;

Disulphamide, whether or not mixed with potassium salts;

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;

Ethionamide;

Ethosuximide;

N-Ethyl-*N'*-(5-nitro-2-thiazolyl)urea;

Ethyleneglycol monophenylether;

Ferrous fumarate anhydrous;

Ferrous succinate;

Fluopromazine, and salts thereof;

Fluphenazine and salts thereof;

Folic acid or derivatives thereof, whether or not combined with a salt of iron;
Forminitrazole;
Furazolidone, and its 5-morpholinomethyl derivative;

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 of compounds thereof;
Guanethidine sulphate;

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;
4-Hydroxy-3-nitrophenylarsonic acid;
1-(4-Hydroxyphenyl)-2-methylaminoethanol, and salts thereof;
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;
Imipramine, and salts thereof;
meso-Inositol hexanicotinate;
The intrinsic factor derived from the gastro-intestinal tract of animals;
Iodochlorhydroxyquinoline;
Isocarboxazid, and salts thereof;
Isoniazid, and salts thereof, derivatives of isoniazid, and salts of such derivatives;
Isopropamide iodide;

Khellin;

Lachesine salts;
Leptazol;
Levallorphan, and salts thereof;
Lignocaine, and salts thereof, whether or not mixed with cetyl pyridinium chloride, eucalyptol and menthol;

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;
Metaraminol, and salts thereof;
Methadone, and salts thereof;
Methaqualone, and salts thereof;
Methdilazine, and salts therof;
Methimazole;

Methorphinan, and salts thereof;
Methoserpidine;
Methotrimeprazine, and salts thereof;
Methoxamine hydrochloride;
2-β-Methoxyethylpyridine
Methoxyphenamine hydrochloride, with or without sodium citrate;
l-*N*-Methylephedrine, and salts thereof;
N-Methyl-5-methylazadecylamine methobromide, in a polymerised form;
Methylpentynol; methylpentynol carbamate;
Methyl phenidate hydrochloride;
N-Methylpipecolin-2:6-xylidide hydrochloride;
Methyprylone;
Morphine, esters of morphine, ethers of morphine, and salts of any of those substances;

Nalorphine, and salts thereof;
Naphazoline, and salts thereof;
β-Naphthoxyethanol;
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;
Noradrenaline, and salts thereof;
Noscapine, and salts thereof, whether or not mixed with paracetamol and terpin hydrate;

Organo-mercury compounds;
Orthocaine;
Oxophenarsine, and salts thereof;
Oxyethylated *tert*-octylphenolformaldehyde, and mixtures thereof with both sodium bicarbonate and glycerin;
Oxymorphone hydrochloride;
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 β-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, whether or not mixed with glyceryl trinitrate;
Pentose nucleotide, and salts thereof;
Perphenazine, and salts thereof;
Pethidine hydrochloride;
Phenacemide;
Phenactropinium salts;
Phenadoxone, and salts thereof;
Phenazocine, and salts thereof;
Phenelzine, and salts thereof;
Phenmetrazine hydrochloride;

Pheniprazine, and salts thereof;
Phenothiazine and mixtures thereof with one or more of the following substances, that is to say, hexachlorophane, lead arsenate, organo-phosphorus compounds and the sulphates of cobalt, of copper, of iron and of manganese;
Phenoxybenzamine hydrochloride;
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 andipate and piperazine citrate;
Piperazine, and salts thereof, prepared for anthelmintic use;
Piperazine-1-carbodithioic betaine;
Pipradrol hydrochloride;
Pivazide hydrochloride;
Poldine methosulphate;
Polypeptides of 8 to 10 amino acid residues with pressor action;
Primaquine, and salts thereof
Primidone;
Probenecid;
Procainamide;
Prochlorperazine, and salts thereof;
Proguanil, and salts thereof;
Propantheline bromide;
*iso*Propyl chloride;
Propylhexedrine, and salts thereof;
Protamines, and salts thereof;
Prothipendyl, and salts thereof;
Proxyphylline;
Pseudo-ephedrine, and salts thereof;
Pyrazinamide;
Pyridostigmine salts;
Pyrimethamine;

Rauwolfia species, and alkaloids thereof;

Salicylamide;
o-Salicylamide 2-ethoxyethyl ether, whether or not mixed with phenacetin;
Sennosides A and B, and salts thereof; preparations of senna fruit standardised in terms of sennosides A and B;
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;
Sulphinpyrazone;
Suxamethonium salts;

Tetradeca- or hexadeca-methylene bisquinolinium salts; tetradeca- or hexadeca-methylene bis*iso*quinolinium salts;
Tetraethylammonium halides;
Tetrahydrozoline hydrochloride;
Thalidomide, and salts thereof, whether or not mixed with acetylsalicylic acid and phenacetin;
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;
Thioridazine, and salts thereof;
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;
Viprynium embonate;
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, *NN'*-di(-4-amino-2-methyl-6-quinolyl) urea hydrochloride, kaolin, *p*-hydroxybenzoic 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;
o-Benzylphenyl 2-dimethylaminoethyl ether;
Bromodiphenhydramine;
Buclizine;
Cinnarizine;
Clemizole;
3'-Di-(*n*-butyl)amino-methyl-4:5:6-trihydroxy-benzo-(1:2-*c*)-furan-1'(3')-one;
Diphenhydramine;
Diphenylpyraline;
Doxylamine;
Isoprenaline;
Isothipendyl;
Mebhydrolin;
Meclozine;
Mepyramine;
Phenindamine;
Pheniramine.

HEAD IV

Such of the therapeutic substances commonly known as vaccines, sera, toxins, antitoxins and antigens, and such preparations of the said substances, as are described under this head:—

Any one of the said substances prepared for use by injection or by application to the scarified skin; any preparation so prepared consisting only of two or more of the said substances;

The following, prepared for oral administration:—

The vaccine prepared from the irradiated larvae of Dictyocaulus viviparus;

Vaccines prepared from attenuated strains of poliomyelitis virus.

EXPLANATORY NOTE

(This Note is not 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. 4) Order, 1960, as amended by the Purchase Tax (No. 1) Order, 1961.

The new list comprises all substances and preparations exempted under those Orders, 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.**