DRUGS

The Purchase Tax (No. 5) Order, 1948

1948 No. 2642

Made - - - -	*6th December,* 1948
Laid before the House of Commons - -	*6th December,* 1948
Coming into operation	*15th December,* 1948

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one, and by 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.

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. Further exemption of drugs.

2.—(1) As from the commencement of this Order, Part I of the Eighth Schedule to the Finance Act, 1948, shall have effect as if for the reference in paragraph (*c*) of Group 33 therein to the Schedule to the Purchase Tax (No. 1) Order, 1948(a), there were substituted a reference to the Schedule to this Order. Consequential amendment and revocation.

(2) The Purchase Tax (No. 1) Order, 1948(a), is hereby revoked.

3.—(1) This Order may be cited as the Purchase Tax (No. 5) Order, 1948. Short title, interpretation and commencement.

(2) The Interpretation Act, 1889, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Parliament. 52 & 53 Vict. c. 63.

(3) This Order shall come into operation on the fifteenth day of December, 1948.

Dated this sixth day of December, 1948.

R. J. Taylor,
C. James Simmons,
Two of the Lords Commissioners of His Majesty's Treasury.

(a) S.I. 1948 No. 608.

SCHEDULE

HEAD I

Acetarsol, salts thereof and preparations containing not less than **six** per cent. by weight of acetarsol or the equivalent thereof.

Bromethol.
Cyclopropane.
Ethyl chloride (whether perfumed or not).
Iodised Oil.
Nitrous oxide.
Oxygen.

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

Aqueous solutions of glucose or sodium chloride, whether containing a preservative or not ;
Bismuth, and compounds thereof ;
Calcium gluconate ;
Calcium glucono-galacto-gluconate ;
Mercury, and salts thereof ;
Protein desensitising solutions ;
Protein hydrolysates, whether containing sugars or flavouring agents, or not.

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 :—

Acetylcholine, acetyl-beta-methylcholine, and salts thereof ;
Allyl-isopropyl-acetylurea ;
Aluminium hydroxide ;
Amino acids obtained by the hydrolysis of proteins or such acids prepared synthetically, and combinations of two or more of these acids ;
Ascaridole ;
Calcium borogluconate ;
Carbachol ;
Chiniofon ;
N1-*p*-chlorophenyl-N5-isopropylbiguanide, and salts thereof ;
4-cyclohexyl-3-ethyl-1 : 2 : 4-triazole ;
Corticosterone and desoxycorticosterone, and esters thereof ;
Dehydrocholic acid and its sodium salt ;
4 : 4^1diamidinodiphenylether di-(beta-hydroxyethanesulphonate) ;
p p^1-diamino-diphenyl-sulphone, and derivatives thereof ;
p p^1-diaminophenylpyridyl-sulphone, and derivatives thereof ;
Di-(2-chloroethyl)methylamine and tri-(2-chloroethyl)amine, and salts thereof ;
Dicoumarol ;
The diethylamide of 3 : 5-dimethylisoxazol-4-carboxylic acid ;
N-diethylaminoethyl-thiodiphenylamine, and salts thereof ;
1-diethylcarbamyl-4-methyl-piperazine, and salts thereof ;
Alpha : beta-dihydroxy-gamma-(2-methylphenoxy)-propane ;
(3 : 5-di-iodo-4-hydroxy)-phenyl-alpha-aminopropionic acid ;
5 : 7 di-iodo-8-hydroxyquinoline ;
Di-isopropylfluorphosphonate ;
The dimethylcarbamic ester of any 3-hydroxyphenyl-trimethyl-ammonium salt or alkyl salt ;
2 : 3-dimercaptopropanol ;
Dimethylquinolyl methylsulphate urea ;
Sym-diquinolyl-6 : 6^1-carbamide-1 : 1^1-bismethylmethosulphate ;
Dithranol ;
1-ethyl-2-methyl-7-methoxy-tetrahydro-phenanthrene-2-carboxylic acid ;

Hexahydro-diphenylacetyl-beta-diethylaminoethanolester hydrochloride, and any combination thereof with phenobarbitone ;
Insulin, and compounds whereof the sole constituents are insulin, a protein and zinc ;
Mepacrine, and salts thereof ;
Oestrone, oestriol, oestradiol, stilboestrol, hexoestrol, dienoestrol, and esters of any of those substances ;
Pamaquine ;
Phenothiazine ;
Progesterone, and derivatives thereof ;
Russell's viper venom, prepared for use as a haemostatic ;
Stilbamidine and other diamidines of diphenyl or diphenoxy derivatives of aliphatic hydrocarbons whether substituted or not, and salts thereof ;
Suramin ;
Testosterone, methyltestosterone, and esters of either of those substances ;
Tetraethylammonium halides ;
Tetraethylpyrophosphate ;
Tetraethylthiuram monosulphide, and preparations containing not less than 25 per cent. of tetraethylthiuram monosulphide ;
Thyroxine ;
d-tubocurarine, and salts thereof ;
Triphenylchloroethylene ;
Yellow bone marrow concentrate ;
The acid phosphate of the 3-diethyl-amino-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 ;
The double salt of nikethamide and calcium thiocyanate ;
Preparations obtained from bovine plasma containing the haemostatic enzyme known as thrombin ;
Preparations obtained from bovine blood platelets containing the haemostatic enzyme known as thrombokinase ;
Substances containing not less than fifty per cent. by weight of cetyltrimethylammonium bromide ;
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 :—

Adrenaline, and salts thereof ;
Amino-acridine 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 these substances with pectin and kaolin ;**
p-(2-amino-4-hydroxy-6-pteridyl)-methylamino-N-benzoyl glutamic acid or derivatives thereof, whether combined with a salt of iron or not ;
p-aminosalicylic acid, and salts thereof, derivatives of *p*-aminosalicylic acid, and salts of such derivatives ;
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 ;

Barbituric acid and thiobarbituric acid, derivatives and salts thereof, **whether mixed with amidopyrine or not;**

Benzilyl oxyethyldimethylethylammonium salts;

Benzocaine;

Benzyl benzoate, and preparations containing not less than 10 per cent. of benzyl benzoate;

Betaine, and salts thereof;

Bismuth tryparsamide;

Alpha-butyloxycinchoninic acid diethylethylene-diamide, and salts thereof;

Caffeine, and caffeine citrate;

4^1-carboxyphenylmethane sulphonanilide;

Chloroform (anaesthetic);

Chorionic gonadotrophin and **serum gonadotrophin;**

Cinchona alkaloids, and salts thereof;

Cocaine, and salts thereof;

Dihydromorphinone, and salts thereof;

3 : 4-dihydroxy-1-(alpha-hydroxy-beta-aminopropyl) benzene hydrochloride;

dl-2-dimethylamino-4 : 4-diphenyl-heptane-5-one, and salts thereof;

4 : 4-diphenyl-6-morpholinoheptane-3-one, and salts thereof;

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;

Ethenyl-*p*-diethoxydiphenylamidine hydrochloride;

Ether (anaesthetic);

Preparations of the following glands: parathyroid, thyroid, pituitary, suprarenal, ovary, testis, spleen, corpus luteum, prostate, pancreas;

Glycosides of digitalis;

Gold, and salts and compounds thereof;

Homatropine, and salts thereof;

Hormones produced from the anterior lobe of the pituitary gland;

Hydantoin derivatives, and salts thereof;

Hyoscine, and salts thereof;

Hyoscyamine, and salts thereof;

Iodochlorhydroxyquinoline;

Leptazol;

Liver extracts and active principles of liver whether or not combined with a salt of iron or dried yeast;

Lobeline, and salts thereof;

Morphine, esters of morphine, ethers of morphine, and salts of any of those substances;

2-(naphthylmethyl)-imidazoline, and salts thereof;

Nikethamide;

Organo-mercury compounds;

Orthocaine;

Oxophenarsine, and salts thereof;

Papaveretum;

Papaverine, and salts thereof;

Penicillin, having the meaning assigned to it by regulations for the time being in force under the Therapeutic Substances Act, 1925;

Pentose nucleotide, and salts thereof ;

Pethidine hydrochloride ;

1-phenyl-cyclopentane-1-carboxylic acid diethyl-aminoethyl ester, and salts thereof ;

Pholedrine, and salts thereof ;

Pilocarpine, and salts thereof ;

Physostigmine, and salts thereof ;

Pseudo-ephedrine, and salts thereof ;

Sodium *p*-glycolyl arsanilate ;

Sodium propionate, with or without terpineol ;

Sparteine, and salts thereof ;

Streptomycin, being any antimicrobial complex organic base or mixture of bases produced by *Streptomyces griseus*, whether obtained from *Streptomyces griseus* or not, which :—

(*a*) yields on hydrolysis by mineral acids the base streptidine (*ms*-2:4:5:6-tetrahydroxy-1:3-diguanidocyclo-hexane) ; and

(*b*) yields on hydrolysis by a four per cent. solution of sodium hydroxide the substance maltol (3-hydroxy-2-methyl-gamma-pyrone) ;

and including any salt or derivative or a salt of a derivative of any such base, and any mixture of any of the substances aforesaid ;

Strychnine, and salts thereof ;

Theobromine ;

Theophylline, whether combined with ethylene diamine or not ;

Thiouracil, and derivatives thereof ;

Trichloroethylene, whether with or without a stabiliser or a colouring agent ;

3:5:5-trimethyl-oxazolidine-2:4-dione ;

Tryparsamide ;

Vinyl ether ;

Vitamins, their analogues, and salts or derivatives of those substances ;

Any anti-infective substance or mixture of such substances produced by the growth of *Bacillus brevis* on a suitable medium ;

Preparations of stomach containing the haemopoietic principle thereof in a concentrated form and preparations consisting only of any such preparation of stomach as aforesaid and a salt of iron or dried yeast ;

The anti-microbial substances, or salts thereof, produced by the growth of *Bacillus polymyxa* on a suitable medium ;

The following substances, and salts and derivatives thereof :—

Anti-histamine substances, being tetra substituted N derivatives of ethylene diamine ;

Beta-dimethylaminoethyl-benzhydryl-ether ;

2-phenyl-benzyl-aminomethylimidazoline ;

Alpha-(3:4-dihydroxyphenyl)-beta-isopropylamine ethanol ;

3^1-di-(n-butyl)amino-methyl-4:5:6-trihydroxy-benzo-(1:2-c)-furan-$1^1(3^1)$-one ;

N-dimethylaminoethyl-N-*p*-methoxy-benzyl-alpha-amino-pyridine ;

N-(beta-dimethylamino-beta-methylethyl)-thiodiphenylamine ;

The glycoside formed by the combination of 5:7:3^1:4^1-tetrahydroxy-flavanol with glucose and rhamnose.

Head IV

The therapeutic substances commonly known as vaccines, sera, toxins, antitoxins 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, but not including any of those substances or any such preparations intended to be used solely for veterinary purposes.

HEAD V

Therapeutic substances intended to be used solely for veterinary purposes, if prepared for use by injection or by application to the scarified skin the following :—

Sera and antitoxins, the following :—

Anti-anthrax serum ;
Anti-black-disease serum ;
Anti-blackleg serum ;
Anti-canine-distemper serum ;
Anti-entero-toxaemia serum ;
Anti-haemorrhagic-septicaemia serum ;
Anti-lamb-dysentery serum ;
Anti-leptospira serum (canine) ;
Anti-pulpy-kidney serum ;
Anti-swine-erysipelas serum ;
Anti-swine-fever serum ;
Bacillus coli serum ;
Clostridium pyogenes serum ;
Tetanus antitoxin ;
Mixed or polyvalent sera whose components are exempt from tax ;
Pregnant mares' serum.

Antigens, the following :—

Blackleg aggressin ;
Blackleg filtrate ;
Coryne pyogenes toxoid ;
Staphylococcus toxoid ;
Tetanus toxoid.

Vaccines, the following :—

Abortus vaccine (live) for cattle ;
Anthrax vaccine ;
Black disease vaccine ;
Blackleg vaccine ;
Braxy vaccine ;
Blackleg and braxy vaccine (mixed) ;
Contagious pustular dermatitis (Orf) vaccine ;
Entero-toxaemia vaccine ;
Fowl-pox vaccine ;
Fowl-typhoid vaccine ;
Haemorrhagic septicaemia vaccine ;
Lamb-dysentery vaccine ;
Leptospira vaccine ;
Louping-ill vaccine ;
Pulpy-kidney vaccine ;
Struck vaccine ;
Swine-erysipelas vaccine ;
Swine-fever (crystal violet) vaccine.

Canine distemper prophylactics, Method I vaccine and virus ;
Method II virus and serum.

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. 1) Order, 1948.

The new list comprises all preparations exempted under that Order, but the arrangement does not in some cases follow the earlier arrangement.

The entries in the Schedule to the Order which appear for the first time or under a different head are printed **in heavy type.**