1959 No. 1592

The Purchase Tax (No. 5) Order, 1959

Made - - - -	11*th September*, 1959
Laid before the House of Commons	15*th September*, 1959
Coming into Operation	21*st September*, 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 the Schedule to the Purchase Tax (No. 2) Order, 1959(c) (which sets out a list of drugs and medicines not chargeable with purchase tax), there shall be made the amendments provided for by the Schedule to this Order; and in Part I of the Second Schedule 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. 5) 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 twenty-first day of September, nineteen hundred and fifty-nine.

Dated this eleventh day of September, 1959.

Martin Redmayne,
P. E. O. Bryan,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

Amendments of Schedule to Purchase Tax (No. 2) Order, 1959

Additional Items

1.—(1) In Head I (which covers only substances and preparations described in that head) there shall be inserted as the second item in the entry "Any one of the following substances, prepared for use by injection" the item—

Aqueous solutions of amino acids with vitamins and mineral salts, whether with or without sorbitol.

(2) In Head II (which covers "Any one of the substances and preparations described under this head with or without one or more of the following things,

(a) 11 & 12 Geo. 6. c. 49. (b) 6 & 7 Eliz. 2. c. 56. (c) S.I. 1959/809 (Pt. II, p. 2238, of this vol.)
(d) 52 & 53 Vict. c. 63.

namely, an excipient, vehicle, base or preservative ") the following items shall be inserted in the places mentioned, that is to say,—

Cetyldimethylbenzylammonium chloride mixed with amethocaine hydrochloride (after the item beginning " Captodiame ")

Chlorphenesin (after the item " Chlorotrianisene ")

Dichlorphenamide (before the item " Dicoumarol ")

OO-Dimethyl O-2:4:5-trichlorophenyl phosphorothioate (after the item " Dimercaprol ")

Dithiazanine iodide (before the item " Dithranol ")

Phanquone (after the item " Paracetamol ")

Thiotepa (after the item " Suramin ").

(3) In Head III (which covers " 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 ") the following items shall be inserted in the places mentioned, that is to say,—

Bretylium salts (after the item " Bismuth tryparsamide ")

3:5-Dinitro-*o*-toluamide (before the item " Diphemanil methylsulphate ")

Metaraminol, and salts thereof (after the item beginning " Meprobamate ")

Prothipendyl, and salts thereof (after the item beginning " Protamines ")

o-Benzylphenyl 2-dimethylaminoethyl ether (as the third item in the entry " The following substances, and salts and derivatives thereof ")

Extension of existing items

2.—(1) The item—

N-Ethyl N′-(5-nitro-2-thiazolyl)urea

shall be omitted in Head II, and be inserted in Head III after the item beginning " Ethers ".

(2) In Head III, in the item for barbituric acid and certain related substances for the words " whether or not mixed with amidopyrine or " there shall be substituted the words " whether or not mixed with one or more of the following substances, that is to say, aluminium acetylsalicylate, amidopyrine phenacetin, and ".

(3) In Head III, in the item for cortisone and certain analogous or related substances, after the words " whether or not mixed with one or more of the following substances, that is to say," there shall be inserted the words " acetylsalicylic acid ".

(4) In Head III, in the item " Thalidomide, and salts thereof " there shall be added at the end the words " whether or not mixed with acetylsalicylic acid and phenacetin ".

EXPLANATORY NOTE

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

This Order amends the list of drugs and medicines which are free of purchase tax. The Order makes a number of additions and extensions to the existing list shown in the Purchase Tax (No 2) Order 1959.