STATUTORY INSTRUMENTS

1971 No. 1166

PURCHASE TAX

The Purchase Tax (No. 5) Order 1971

Made - - - -	20*th July* 1971
Laid before the House of Commons - - -	28*th July* 1971
Coming into Operation -	29*th July* 1971

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 2(3) of the Purchase Tax Act 1963(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Purchase Tax (No. 5) Order 1971.

(2) The Interpretation Act 1889(b) 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 29th July 1971.

2. 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 Purchase Tax Act 1963.

3.—(1) In Group 33 of Part I of Schedule 1 to the Purchase Tax Act 1963, in paragraph (2) of the heading " Exempt ", for the words following " Schedule to " there shall be substituted the words " the Purchase Tax (No. 5) Order 1971 ".

(2) The Purchase Tax (No. 1) Order 1970 (c) is hereby revoked.

Walter Clegg,
V. H. Goodhew,
Two of the Lords Commissioners of Her Majesty's Treasury.

20th July 1971.

(a) 1963 c. 9. (b) 1889 c. 63. (c) S.I. 1970/364 (1970 I, p. 1287).

SCHEDULE

HEAD I

Acetarsol, salts thereof and preparations containing not less than 6 per cent. by weight of acetarsol or the equivalent thereof.

Aerosol sprays prepared for application to the skin as a counter-irritant and analgesic, whose active ingredients consist solely of one or more chlorofluorohydrocarbons.

Aqueous solutions of dimethyl sulphoxide prepared solely for veterinary purposes.

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.

Hexachlorophane pastes prepared solely for internal administration for veterinary purposes which contain not less than 26 per cent. (by weight) of hexachlorophane as the sole active ingredient.

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.

Hypertonic solutions, sterilised and pyrogen-free designed solely for peritoneal dialysis.

Iodised oil.

Nitrous oxide.

Oxygen.

Penicillinases.

Solutions of 1-(3,4,-dimethoxyphenyl)-1-dimethylamino-4-phenylbutane hydrochloride, prepared for veterinary purposes.

Sterilised aqueous fluids designed solely for irrigation in surgical procedures.

Vaporising 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 dextrose, sodium acetate and the chlorides of calcium, magnesium, potassium and sodium, whether containing a preservative or not, prepared solely for veterinary purposes;

Aqueous solutions of glucose, of sodium chloride, or glucose with sodium chloride, whether with or without salts of calcium and whether containing a preservative or not;

Aqueous solutions of glucose containing dicobaltic edetate;

Aqueous solutions containing one or more of the following substances:—inorganic electrolytes, sodium citrate, sodium lactate, dextrose and laevulose, whether containing a preservative or not;

Aqueous solutions of sorbitol, whether with or without L-arginine and L-arginine hydrochloride;

Bismuth, and compounds thereof;

Calcium gluconate;

Calcium glucono-galacto-gluconate;

Compounds of iron;

Cottonseed oil emulsified with soya lecithin;

Mercury, and salts thereof;

Organic compounds of copper, whether containing an analgesic or not;

Plasma substitutes;
Protein desensitising solutions;
Protein hydrolysates, whether or not containing one or more of the following, that is to say, ethanol, sugars and flavouring agents;
Soya bean oil, emulsified with egg lecithin;
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;
Acetohexamide;
Acinitrazole;
Activated magnesium aluminium silicates mixed with calcium chloride, magnesium chloride, potassium acetate, sodium acetate and sodium chloride, prepared for veterinary use;
Activated magnesium aluminium silicates mixed with neomycin sulphate;
Activated magnesium aluminium silicates with pectin, whether or not mixed with one of the following, that is to say, a mixture of bismuth carbonate and kanamycin sulphate, or neomycin sulphate;
Activated magnesium aluminium silicates with streptomycin sulphate, whether or not mixed with phthalylsulphathiazole and sulphadiazine;
Alcuronium chloride;
Allopurinol;
Allylisopropylacetylurea;
Aloxiprin;
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, whether or not mixed with ambutonium bromide, secbutobarbitone and magnesium hydroxide;
Aluminium phosphate;
Aluminium sodium silicate mixed with an extract of belladonna, whether or not also mixed with amylobarbitone and ascorbic acid;
Amantadine hydrochloride;
Amicarbalide, and salts thereof;
Amiloride hydrochloride whether or not mixed with hydrochlorothiazide;
Aminacrine hydrochloride mixed with domiphen bromide, lignocaine hydrochloride, and 2-(dodecyloxypolyethoxy)ethanol;
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;
Ancrod;
Arachis oil extract of crude coal tar when mixed with liquid paraffin, tar, cade oil and coal tar, prepared for medicinal use;
Arecoline hydrobromide;
Ascaridole;
Atropine sulphate, mixed with hyoscine hydrobromide, hyoscyamine sulphate, kaolin and pectin, whether or not also mixed with one of the following substances, that is to say, neomycin sulphate, phenobarbitone or powdered opium;

Batyl alcohol;
Benperidol;
Benzhexol, and salts thereof;
Benzonatate;
Benzoyl peroxide, whether or not mixed with sulphur;
Bephenium embonate, bephenium hydroxynaphthoate and mixtures of these substances;
Betahistine dihydrochloride;
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;
Bromhexine hydrochloride;
Bromvaletone;
Bunamidine hydrochloride;
Buphenine hydrochloride;
Bupivacaine, and salts thereof, whether or not mixed with adrenaline, and salts thereof;
Busulphan;
Butyl aminobenzoate combined with dibromopropamidine embonate and chlorphenoctium amsonate;
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;
Carbarsone, and salts thereof, prepared for veterinary use;
Carbinoxamine maleate, mixed with ephedrine hydrochloride and pholcodine;
Carbinoxamine maleate mixed with either pseudo-ephedrine or pseudo-ephedrine hydrochloride, whether or not also mixed with noscapine;
Cetyldimethylbenzylammonium chloride mixed with one of the following substances, that is to say, amethocaine hydrochloride, benzocaine or choline salicylate;
Cetylpyridinium chloride combined with either or both of the following substances, that is to say, sodium propionate and benzocaine;
Chiniofon;
Chlophedianol hydrochloride;
The molecular compound of chloral hydrate with paracetamol;
Chlorambucil;
Chlorhexadol;
Chlormethiazole edisylate;
2-*o*-Chlorobenzyl-thio-4-dimethylamino-5-methylpyrimidine hydrochloride;
7-Chloro-2, 3-dihydro-1-methyl-5-phenyl-1*H*-1, 4-benzodiazepine, and its 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;
Chlorquinaldol;
Chlorthenoxazin mixed with phenacetin;
Choline chloride;
Choline salicylate complexed with magnesium sulphate;
Clioquinol, mixed with 5-(*p*-aminobenzenesulphonamido)-3-methyl-1-phenylpyrazole, N'-(6-chloro-3-pyridazinyl) sulphanilamide and ethinyloestradiol prepared for veterinary use;
Clofazimine;
Clomiphene citrate;
Clomipramine hydrochloride;
Clonidine hydrochloride;
Clopamide, whether or not mixed with potassium salts;
Clorexolone, whether or not mixed with potassium salts;

Colaspase;
Colchicum alkaloids, and salts thereof;
Crufomate;
Cyclandelate;
Cyclocoumarol;
Cyclophosphamide;
Cytarabine, whether or not mixed with benzyl alcohol;

Danthron, mixed with poloxalkol;
Debrisoquine sulphate;
Deglycyrrhizinised block liquorice (containing not more than 3 per cent. glycyrrhizinic acid) when mixed with bismuth subnitrate, aluminium hydroxide gel, light magnesium carbonate, sodium bicarbonate and powdered frangula bark;
Dehydrocholic acid, and its sodium salt;
Deptropine citrate, whether or not mixed with isoprenaline hydrochloride;
Dequalinium salts, 1-alkyl-4-aminoquinaldinium salts, and mixtures of these substances, whether or not mixed with benzocaine;
Dextromoramide, and salts thereof;
Di-(2-aminoethyl)disulphide, and salts thereof;
Diamthazole dihydrochloride;
Diazoxide;
Dibenzepin hydrochloride;
1, 4-Di(3-bromopropionyl)piperazine;
2-4-Dichlorobenzyl alcohol with amyl-*m*-cresol;
Dichlorophen;
Di-(2-chloropropyl)-2-naphthylamine with urethane;
Dichlorphenamide;
Dichlorvos, prepared for veterinary use;
Dicoumarol;
The diethylamide of 3,5-dimethylisooxazol-4-carboxylic acid;
2-Diethylaminoethyl diphenylacetate and 2-diethylaminoethyl α-cyclohexylphenylacetate, their salts, and any combination thereof with phenobarbitone;
2-(2-Diethylaminoethoxy)ethyl 1-phenylcyclopentane-1-carboxylate citrate, whether or not mixed with menthol;
Diethylcarbamazine, and salts thereof;
Dihydrocodeine hydrogen tartrate mixed with one of the following, that is to say, acetylsalicylic acid or paracetamol;
Dihydroxyaluminium sodium carbonate, whether or not mixed with calcium carbonate and polyhydroxyaluminium sodium carbonate complexes, whether or not mixed with one of the following substances, that is to say, calcium carbonate and magnesium trisilicate;
3,5-Di-iodo-3′-chloro-4′-(*p*-chlorophenoxy)salicylanilide prepared for veterinary use;
(3,5-Di-iodo-4-hydroxy)phenyl-α-aminopropionic acid;
Dimercaprol;
Dimethindene maleate;
Dimethothiazine mesylate;
2,3-Dimethyl-4-nicotinamido-1-phenylpyrazol-5-one;
3,5-Dinitro-*N*-(5-nitrofurfurylideneamino)salicylamide mixed with polysorbate 80;
Dioctyl sodium sulphosuccinate, whether or not mixed with one of the following substances, that is to say, bisacodyl, danthron or oxyphenisatin diacetate;
Disodium *p*-[di(carboxymethylmercapto)arseno]benzamide prepared for veterinary use;
Distigmine bromide;
Dithiazanine iodide;
Dithranol;
Ditophal;
Dothiepin;
Doxepin hydrochloride;
Droperidol;
Dyflos;

Edetic acid, and salts thereof;
Edrophonium salts;
Emepronium bromide;
Ethambutol, and salts thereof;
Ethinamate;
Ethinyl oestradiol with formaldehyde-sulphathiazole, penicillin and streptomycin, prepared for veterinary use;
Etholglucid;
Ethyl biscoumacetate;
N-Ethyl-di-(3-phenylpropyl)amine, and salts thereof;
1-Ethyl-2-methyl-7-methoxytetrahydrophenanthrene-2-carboxylic acid;
Ethyl pyrophosphate;

Fenchlorphos;
Fenfluramine hydrochloride;
Fentanyl, and salts thereof, whether or not mixed with fluanisone or droperidol;
Fenticlor mixed with triamcinolone acetonide;
Flavoxate hydrochloride;
Flufenamic acid;
Fluocortolone, mixed with its hexanoate and with the hexachlorophane complex with clemizole;
4′-Fluoro-4-(4-pyrid-2-yl)piperazin-1-ylbutyrophenone;
Fluphenazine decanoate;
Fluphenazine enanthate;

4-*O*-*β*-D-Galactopyranosyl-D-fructose;
Gefarnate;
Gentisic acid, and salts thereof;
Glibenclamide;
Glyceryl trinitrate;
Guaiphenesin, mixed with brompheniramine maleate, phenylephrine hydrochloride and phenylpropanolamine hydrochloride, whether or not also mixed with codeine phosphate;
Guaiphenesin, mixed with codeine phosphate and pheniramine maleate;
Guaiphenesin, mixed with dextromethorphan hydrobromide, eucalyptol and menthol;
Guaiphenesin, mixed with ephedrine hydrochloride, theophylline and phenobarbitone;
Guaiphenesin, whether or not mixed with N-methylephedrine hydrochloride;
Guaiphenesin, mixed with phenylpropanolamine hydrochloride;
Guanoclor sulphate;
Guanoxan sulphate;

Halethazole, and salts thereof;
Halquinol, whether or not mixed with one or more of the following substances, that is to say, benzoyl peroxide, coal tar, eugenol, menthol, methyl salicylate and triamcinoline acetonide;
Hexamine mixed with camphoric acid;
Hexazole;
Hydroxyurea;

Ibufenac;
Ibuprofen;
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;
Iodinated casein, prepared for stimulating milk production in cattle and pigs;
Ion-exchange resins;
Iprindole hydrochloride;
Isoetharine hydrochloride;
Isoxsuprine hydrochloride;
Isoxsuprine lactate, prepared for veterinary use;

Ketamine hydrochloride;

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

Mannomustine, and salts thereof;
Mebeverine hydrochloride;
Mebutamate;
Mefenamic acid;
Mefruside;
Melphalan;
Mepacrine, and salts thereof;
Mepenzolate bromide, whether or not mixed with neomycin sulphate;
β-Mercaptoethylamine, and salts thereof;
Mercaptopurine;
Metformin;
Methallenoestril;
Methallibure, prepared for veterinary use;
Methanthelinium bromide;
Methocarbamol mixed with acetylsalicylic acid;
4-(4-Methoxy-1-naphthyl)-4-oxobutyric acid, and salts thereof;
Methsuximide;
1-Methylaminomethyl-dibenzo[b.e]bicyclo[2.2.2]octadiene hydrochloride;
17α-Methylandrost-5-en-3β.17β-diol;
N-Methyl-*N*-(β-picolyl)tropamide, and salts thereof;
Methyl prednisolone, mixed with neomycin sulphate, pentahydroxochlorodialuminium and sulphur;
Metoclopramide hydrochloride;
Metronidazole;
Mexenone;
Mitobronitol;
Monosulfiram and disulfiram;
Mustine, and salts thereof;

Nalidixic acid mixed with kaolin;
Naphthalophos;
Niclofolan, prepared for veterinary use;
Niclosamide;
Nicoumalone;
Nifuratel;
Niridazole;
Nitrazepam;
Nitroxynil, and salts thereof;
Norethynodrel mixed with mestranol;
Noxythiolin, whether or not mixed with amethocaine hydrochloride or lignocaine hydrochloride;

Opipramol hydrochloride;
Oxazepam;
Oxeladin, and salts thereof, whether or not mixed with menthol;
Oxethazaine, whether or not mixed with aluminium hydroxide gel and magnesium hydroxide;
Oxprenolol hydrochloride;
Oxymetazoline hydrochloride;
Oxypertine;
Oxyphenisatin, and its diacetate;
Oxyphenonium bromide;

Paracetamol, whether or not mixed with ambucetamide;
Parbendazole, prepared for veterinary use;
Pargyline hydrochloride;
Paromomycin, mixed with pectin and kaolin;

Penicillamine;
Pentazocine;
Penthienate methobromide;
Pericyazine;
Phanquone, whether or not mixed with clioquinol;
Phenamidine isethionate;
Pheneturide;
Phenformin;
Phenglutarimide, and salts thereof;
Phenindione;
Phenoperidine hydrochloride;
Phenprocoumon;
Phenylpropanolamine hydrochloride mixed with paracetamol;
Pimozide;
Pipenzolate bromide, whether or not mixed with activated dimethicone;
Piperazine phosphate, mixed with thiabendazole, prepared for anthelmintic use;
Piperidolate hydrochloride;
Polyhexanide mixed with cetrimide prepared for veterinary use;
Polysorbate 80;
Potassium gluconate;
Potassium hydroxyquinoline sulphate mixed with benzoyl peroxide;
Povidone-iodine, prepared for surgical or medical use;
Practolol;
Pralidoxime, and salts thereof;
Preparations comprising the dried, defatted pancreas of the pig, together with cellulase and ox bile extract;
Procarbazine hydrochloride;
Procyclidine hydrochloride;
Propanidid;
Prothionamide;
Protriptyline hydrochloride;
Pyrantel tartrate;

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;

Salbutamol and salts thereof;
Salicylamide mixed with paracetamol;
Selenium sulphide;
Silver, whether or not mixed with benzoyl peroxide, prepared for veterinary use;
Sodium antimonylgluconate;
Sodium glucaldrate;
Sodium phytate;
Sodium tetradecyl sulphate prepared for injection as a sclerosant;
Sorbide nitrate;
Spironolactone;
Steroids used as androgenic, oestrogenic or progestational agents, or anabolic agents, having the carbon-ring structure of gonane, with any degree of unsaturation, but without additional rings;
Stibophen;
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;
Sulisobenzone, prepared for the treatment of photoaesthesia;
Sulphadimidine, mixed with 1,1′-dimethyl-4,4′-bipyridylium dichloride, prepared for veterinary use;
Suramin;

Temazepam;
Tetracosactrin, and its hexa-acetate;
Tetramisole hydrochloride;
Thenium closylate, whether or not mixed with piperazine phosphate;
Thiabendazole;
Thiabendazole, mixed with 3,5-diiodo-3′-chloro-4′(*p*-chlorophenoxy)salicylanilide, prepared for veterinary use;
Thiocarlide;
Thiotepa;
Thiothixene;
Thurfyl nicotinate;
Thyroxine;
L-Thyroxine sodium, whether or not mixed with liothyronine sodium;
Titanium dioxide, when mixed with titanium peroxide, titanium salicylate and titanium tannate;
Tolazamide;
Tolbutamide;
Tolnaftate;
Tranylcypromine sulphate, whether or not mixed with trifluoperazine hydrochloride;
Tretamine;
Triaziquone;
Triethanolamine polypeptide oleate condensate;
2,4,6-Tribromo-3-hydroxytoluene, mixed with salicyclic acid, prepared for veterinary use;
Triclofos, and salts thereof;
Trifluoperidol hydrochloride;
Trimeprazine tartrate mixed with citric acid, guaiphenesin, ipecacuanha liquid extract, menthol, phenylpropanolamine hydrochloride and sodium citrate;
Trimetaphan (+)-camsylate;
Trimetazidine hydrochloride;
Trimethoprim mixed with sulphamethoxazole;
Trimipramine, and salts thereof;
Trimustine, and salts thereof;
Triphenylchloroethylene;
Trometamol mixed with sodium chloride and potassium chloride;
Tybamate;

Uramustine;
Urokinase;

Vinblastine sulphate;
Vincristine sulphate;

Warfarin sodium;

Xylazine, prepared for veterinary use;

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:—

Acepifylline;
Acepromazine maleate;
Acetylcholine, methacholine, and salts thereof;
N^4-Acetyl-4′-nitrophenylsulphanilamide with dibutyltin dilaurate and with *N,N′*-di-(3-nitrobenzenesulphonyl) ethylenediamine prepared for veterinary use;
Adrenaline, and salts thereof;
Alkaloids of Veratrum species;
Aluminium sulphate mixed with an organo-phosphorous compound, prepared for veterinary use;
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 preparations of those substances with pectin and kaolin;
Aminocaproic acid;
p-Aminosalicylic acid, and salts thereof, derivatives of *p*-aminosalicylic acid, and salts of such derivatives;
Amitriptyline, and salts thereof;
Amodiaquine, and salts thereof;
Amphetamine, and salts thereof, derivatives of amphetamine, and salts of such derivatives;
Amprolium, and salts thereof;
Anileridine, and salts thereof;
Arsanilic acid, and its sodium salt, prepared for veterinary use;
Arsphenamine, derivatives of arsphenamine, and salts of such derivatives;
Atropine, and salts and derivatives thereof;
Azacyclonol hydrochloride;
Azapetine, and salts thereof;
Azathioprine;

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 dihydroxyaluminium glycinate;
Beclamide;
Bemegride, and its sodium derivatives;
Benactyzine, and salts thereof;
Benzilonium bromide;
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;
Bethanidine sulphate;
Bismuth glycollylarsanilate;
Bismuth tryparsamide;
Bretylium salts;
Butanilicaine, and salts thereof;
4′-*n*-Butoxyphenyl 3-morpholinopropyl ether hydrochloride;

4′-Butoxy-3-piperidinopropiophenone, 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;
Carbamazepine;
Carbamoyl-β-methylcholine chloride;
Carbenoxolone, and salts thereof;
Carbimazole;
4′-Carboxyphenylmethanesulphonanilide;
Carisoprodol;
Chloral betaine;
Chlorcyclizine hydrochloride;
Chlordiazepoxide, and salts thereof, whether or not mixed with clidinium bromide;
Chloroform (anaesthetic);
2-Chloro-4-nitrobenzamide;
2-Chloropropane;
Chloroquine, and salts thereof;
Chlorothiazide and other derivatives of bendrofluazide, whether or not mixed with potassium salts;
Chlorphentermine, and salts thereof;
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;
Clioquinol, whether or not mixed with flumethasone pivalate and titanium dioxide;
Clofibrate, whether or not mixed with androsterone;
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, gamma benzene hexachloride, hexachlorophane, magnesium trisilicate, bismuth subgallate, bismuth oxide anhydrous, balsam Peru, resorcinol and zinc oxide;
Cropropamide mixed with crotethamide;
Crotamiton;
Cyacetazide, whether or not combined with piperazine, prepared for veterinary use;
Cyclizine, and salts thereof;
Cyclopentamine hydrochloride, whether or not mixed with pyrrobutamine;
Cyclopentolate, and salts thereof;
Cyprenorphine;

Dapsone, and derivatives thereof;
Decoquinate;
Dehydroemetine, and salts thereof;
Demecarium bromide;
Desferrioxamine, and salts thereof;
Desipramine, and its hydrochloride;
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;
Dextropropoxyphene, and salts thereof, whether or not mixed with one or more of the following substances, that is to say, acetylsalicylic acid, paracetamol and phenacetin;
N-(Dialkylaminoalkyl)phenothiazine, and salts thereof;
pp′-Diaminophenylpyridylsulphone, and derivatives thereof;
Diaveridine, whether or not mixed with sulphaquinoxaline;

Diazepam, and salts thereof;
Dichloralphenazone;
1,3-Di(*p*-chlorobenzylideneamino)guanidine hydrochloride;
Dicyclomine hydrochloride;
2-Diethylaminoethyl-4-amino-1-naphthoate, and salts thereof;
Diethylaminoethyltheophylline camsylate;
3,3-Diethyl-2,4-diketotetrahydropyridine;
Diethylpropion hydrochloride;
Diethylthiambutene hydrochloride;
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;
Dihydrocodeinone, and salts thereof;
3,4-Dihydroxy-1-(α-hydroxy-β-aminopropyl)benzene hydrochloride;
Di-iodohydroxyquinoline, whether or not mixed with boric acid, dextrose or lactose;
Diloxanide, and its furoic acid ester;
Dimethisoquin hydrochloride;
Dimethoxanate, and salts thereof;
N-(α-Dimethylaminopropionyl)phenothiazine methobromide;
Dimetridazole;
Dinitolmide;
4, 4'Dinitrocarbanilide and 2-hydroxy-4, 6-dimethylpyrimidine molecular complex;
Diphemanil methylsulphate;
Diphenoxylate hydrochloride mixed with atropine sulphate;
Dipipanone hydrochloride;
Diprenorphine;
Diprophylline;
Dipyrone, whether or not mixed with methindizate hydrochloride;
Disodium cromoglycate;
Disulphamide, whether or not mixed with potassium salts;

Ecothiopate iodide;
Emetine and bismuth iodide;
Emetine, and salts thereof;
Emylcamate;
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;
Ethacrynic acid, and salts thereof;
Ethamsylate;
Ethchlorvynol;
Ethebenecid;
Ethenyl-*p*-diethoxydiphenylamidine hydrochloride;
Ethers for general inhalation anaesthesia, and mixtures thereof;
Ethionamide;
Ethoheptazine citrate, whether or not mixed with acetylsalicylic acid or paracetamol;
Ethosalamide, whether or not mixed with phenacetin;
Ethosuximide;
Ethylenediamine dihydroiodide;
N-Ethyl-*N'*-(5-nitro-2-thiazolyl)urea;
Ethyleneglycol monophenylether;
Etorphine;

Ferrous fumarate anhydrous;
Ferrous succinate with or without succinic acid;
Fluopromazine, and salts thereof;
Fluorouracil;
Fluphenazine, and salts thereof;
Folic acid or derivatives thereof, whether or not combined with a salt of iron;
Forminitrazole;

Frusemide;
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;
Glycopyrronium bromide;
The glycoside formed by the combination of 5,7,3′,4′-tetrahydroxy-flavanol with glucose and rhamnose;
Glycosides of digitalis;
Gold, and salts and compounds thereof;
Guanethidine sulphate;

Haloperidol;
Haloxon, and mixtures thereof with the inorganic compounds of both cobalt and copper;
Hexachloroethane;
Hexetidine;
Hexocyclium methylsulphate;
Homatropine, and salts thereof;
Homatropine methobromide suitably prepared for sustained action by controlled release;
Hormones produced by 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;

Idoxuridine;
Iminazole-4,5-dicarboxyamide;
Imipramine, and salts thereof;
Indomethacin;
Inositol nicotinate;
The intrinsic factor derived from the gastro-intestinal tract of animals;
Iodine, complexed with one or more surface active agents, prepared for veterinary or surgical use;
Iron complexed with one or more of the amino acids obtained by the hydrolysis of proteins or such acids prepared synthetically, whether or not mixed with sorbitol powder;
Isoaminile, and salts thereof;
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 haemopoietic 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;
Lysergide tartrate;
Lypressin;

Mafenide, and salts thereof;
Malic acid, partly or wholly esterified with propylene glycol, mixed with benzoic acid, malic acid and salicylic acid;
Mecamylamine hydrochloride;
Mephenesin, whether or not mixed with paracetamol; mephenesin carbamate;
Mephentermine, and salts thereof;
Meprobamate, whether or not mixed with acetylsalicylic acid or with tridihexethyl chloride;
Mepyramine, and salts thereof, mixed with paracetamol;
Metaraminol, and salts thereof;
Methadone, and salts thereof;
Methaqualone, and salts thereof;
Methdilazine, and salts thereof;
Methimazole;
Methixene hydrochloride;
Methocarbamol;
Methorphinan, and salts thereof;
Methoserpidine;
Methotrimeprazine, and salts thereof;
Methoxamine hydrochloride;
Methoxyphenamine hydrochloride, with or without sodium citrate;
Methyl benzoquate;
Methyldopa, and salts of the ethyl ester of methyldopa;
l-*N*-Methylephedrine, and salts thereof;
N-Methyl-5-methylazadecylamine methobromide, in a polymerised form;
Methyl (±)-1-(α-methylbenzyl)imidazole-5-carboxylate hydrochloride, prepared for veterinary use;
Methylpentynol; methylpentynol carbamate;
Methylphenidate hydrochloride;
N-Methylpipecolin-2,6-xylidide hydrochloride;
Methyprylone;
Methyridine;
Metriphonate;
Metyrapone;
Morantel tartrate and diethylcarbamazine prepared as an anthelmintic for veterinary use;
Morphine, esters of morphine, ethers of morphine, and salts of any of those substances;

Nalidixic acid;
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;
Nortriptyline, and salts thereof;
Noscapine, and salts thereof, whether or not mixed with paracetamol and terpin hydrate;

Octaverine;
Orciprenaline, and salts thereof;
Organo-mercury compounds;
Orthocaine;
Oxophenarsine, and salts thereof;

Oxyclozanide, whether or not mixed with tetramisole hydrochloride;
Oxymorphone hydrochloride;
Oxyphenbutazone;
Oxytocin;

Pamaquin;
Papaveretum;
Papaverine, and salts thereof;
Pecazine, and salts thereof;
Pempidine, and salts thereof;
Pentaerythritol tetranitrate, whether or not mixed with glyceryl trinitrate;
Penthrichloral;
Pentose nucleotide, and salts thereof;
Perphenazine, and salts thereof;
Pethidine hydrochloride;
Phenacemide;
Phenactropinium salts;
Phenadoxone, and salts thereof;
Phenazocine, and salts thereof;
Phenbutrazate hydrochloride mixed with phenmetrazine theoclate;
Phencyclidine hydrochloride;
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-phosphorous compounds, 2-phenylbenzimidazole, and the inorganic compounds of cobalt, of copper, of iron and of manganese;
Phenoxybenzamine hydrochloride;
Phensuximide;
Phentolamine, and salts thereof;
Phenylbutazone;
Phenylephrine bitartrate;
Phenylephrine hydrochloride, whether or not mixed with isoetharine mesylate and thenyldiamine hydrochloride;
Pholedrine, and salts thereof;
Physostigmine, and salts thereof;
Pilocarpine, and salts thereof;
Pipamazine, and salts thereof;
Pipazethate, and salts thereof;
Piperazine adipate and piperazine citrate;
Piperazine, and salts thereof, prepared for anthelmintic use;
Piperazine-1-carbodithioic betaine, whether or not mixed with thiabendazole;
Pipradrol hydrochloride;
Pivazide hydrochloride;
Poldine methylsulphate;
Polypeptides of 8 to 10 amino acid residues with pressor action;
Prilocaine;
Primaquine, and salts thereof;
Primidone;
Probenecid;
Procainamide;
Prochlorperazine, and salts thereof;
Proguanil, and salts thereof;
Pronethalol hydrochloride;
Propantheline bromide;
Propiomazine maleate;
Propranolol hydrochloride;
Propylhexedrine, and salts thereof;
Protamines, and salts thereof;
Prothipendyl, and salts thereof;
Proxyphylline;

Pseudo-ephedrine, and salts thereof;
Pyrazinamide;
Pyridostigmine salts;
Pyrimethamine;

Quinethazone;

Rauwolfia species, and alkaloids thereof;

Salicylamide;
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;
Stanozolol;
Stilbamidine and other diamidines of diphenyl or diphenoxy derivatives of aliphatic hydrocarbons whether substituted or not, and salts thereof;
Strychnine, and salts thereof;
Sulphinpyrazone;
Sulthiame;
Suxamethonium salts;

Tetrabenazine;
Tetradeca- or hexadeca-methylene bisquinolinium salts; tetradeca- or hexadeca-methylene bisisoquinolinium 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;
Theobromine calcium combined with one or more of the following substances, that is to say, calcium salicylate and potassium iodide;
Theophylline, whether or not combined with one or more of the following substances, that is to say, choline, ethylenediamine, meglumine, mono-ethanolamine and sodium glycinate;
Thevetin;
Thiambutosine;
Thiethylperazine, and salts thereof;
Thiopropazate dihydrochloride;
Thioproperazine, and salts thereof;
Thioridazine, and salts thereof;
Thiosemicarbazones and isothiosemicarbazones;
Thiouracil, and derivatives thereof;
Thymoxamine hydrochloride, whether or not mixed with dried extract of belladonna root;
Tolazoline, and salts thereof;
Tolpropamine, and salts and derivatives thereof;
Triamterene;
3,4',5-Tribromosalicylanilide, whether or not mixed with 4',5-dibromosalicylanilide, prepared for veterinary use;
Trichloroethylene, whether with or without a stabiliser or a colouring agent;
Tricyclamol chloride;
Trifluoperazine, and salts thereof;
Trimethoprim;
Triprolidine hydrochloride;
Trolnitrate phosphate;
Troxidone, and other oxazolidine diones;
Tryparsamide;
Tuaminoheptane, and salts thereof;

Tubocurarine, and salts thereof;
Tyloxapol, and mixtures thereof with both sodium bicarbonate and glycerin;

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;

Xylometazoline hydrochloride;

Zinc sulphate mixed with an organo-phosphorous compound, prepared for veterinary use;

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, cobalt salts, *NN'*-di-(4-amino-2-methyl-6-quinolyl)urea hydrochloride, *p*-hydroxybenzoic esters, kaolin, quaternary ammonium bactericides, salicyl alcohol, cloponone and myralact;

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 thereof, derivatives of these substances and salts of such derivatives:

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

Bromodiphenhydramine;
Buclizine;

Cinnarizine;
Clemizole;
Cyproheptadine;

3-Dibutylaminomethyl-4,5,6-trihydroxy phthalide;
Diphenhydramine;
Diphenylpyraline;
Doxylamine;

Isoprenaline;
Isothipendyl;

Mebhydrolin;
Meclozine;
Mepyramine;

Phenindamine;
Pheniramine;
Phenyltoloxamine.

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.)

This Order consolidates the list of drugs and medicines which were free of purchase tax at the date of the making of this Order. The list supersedes the existing list shown in the Purchase Tax (No. 1) Order 1970 and includes the items subsequently exempted from tax by directions of the Commissioners of Customs and Excise under section 17(3) of the Purchase Tax Act 1963.

The Order does not exempt any additional substance or cancel any existing exemption, but some items previously listed under their chemical names now appear under the names approved by the British Pharmacopoeia Commission.