3. CHARGES

DRUGS AND MEDICINES

The Purchase Tax (No. 6) Order, 1948

1948 No. 2720

Made - - - - *17th December,* 1948
Laid before the House of Commons *17th December,* 1948
Coming into Operation *1st January,* 1949

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

Certain drugs and medicines to be chargeable goods.

1.—(1) Drugs and medicines, manufactured or prepared (except toilet preparations) which, but for the provisions of this Order, would, by reason of complying with the provisions of Part II of the Eighth Schedule to the Finance Act, 1948, not be chargeable goods, shall be included in the class of goods chargeable under paragraph (*a*) of Group 33 in Part I of the said Schedule if there appears in the get-up of the goods or on the goods apart from any get-up—

(*a*) any trade mark as defined in the Trade Marks Act, 1938 ; or 1 & 2 Geo. 6. c. 22.

(*b*) any writing in a style similar to that of any such trade mark of the maker, seller, supplier or distributor of the goods, being a trade mark consisting of a signature or the name of a company, individual or firm represented in a special or particular manner.

(2) In accordance with the foregoing provisions, the said Part II shall have effect subject to the amendment set out in paragraph 2 of the Schedule to this Order.

Exemption of drugs and medicines described in Drug Tariff.

2. The said Part II shall have effect subject to the amendments set out in paragraph 1 of the Schedule to this Order (being amendments for exempting from tax, subject to the conditions set out in the said Part II, drugs and medicines described in any Drug Tariff determined by the Minister of Health for the purposes of the National Health Service).

Short title, interpretation and commencement.

3.—(1) This Order may be cited as the Purchase Tax (No. 6) Order, 1948.

(2) In this Order, the expression " chargeable goods " means chargeable goods within the meaning of the enactments relating to purchase tax.

(3) 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.

(4) This Order shall come into operation on the first day of January, nineteen hundred and forty-nine.

Dated this seventeenth day of December, nineteen hundred and forty-eight.

Wm. Hannan,
Joseph Henderson,
Two of the Lords Commissioners of His Majesty's Treasury.

SCHEDULE

AMENDMENTS OF PART II OF THE EIGHTH SCHEDULE TO THE FINANCE ACT, 1948

1.—(1) After sub-paragraph (*d*) of paragraph 2 insert—

" or (*e*) any formula in any Drug Tariff determined by the Minister of Health for the purposes of the National Health Service."

(2) In sub-paragraph (1) of paragraph 3 after the word " Formulary " insert " or Drug Tariff ".

(3) In sub-paragraph (2) of paragraph 3 for the words " or Formulary " substitute " , Formulary or Drug Tariff ".

2. For paragraph 5 there shall be substituted the following paragraph, that is to say—

" 5. There must not appear in the get-up of the goods or on the goods apart from any get-up—

(*a*) any trade mark as defined in the Trade Marks Act, 1938 ; or

(*b*) any writing except such as is required or permitted by the preceding provisions of this Part of this Schedule or required by virtue of any Act (including any Act of the Parliament of Northern Ireland),

and where any such trade mark of the maker, seller, supplier or distributor of the goods consists of a signature or the name of a company, individual or firm represented in a special or particular manner, any writing so required or permitted must not appear in a style of writing similar to that of that trade mark."

EXPLANATORY NOTE

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

The purpose of this Order is to amend the provisions for the exemption of certain drugs and medicines from purchase tax which are contained in Part II of the Eighth Schedule to the Finance Act, 1948.

Article 1 provides that goods shall not be exempt if any of the obligatory or optional particulars under that Part of that Schedule on the goods or their get-up are trade marks or if those particulars are in a style of writing which is similar to such a trade mark as is specified in article 1 (1) (*b*) of the Order.

Article 2 provides for exemption by reference to any Drug Tariff determined by the Minister of Health for the purposes of the National Health Service in addition to the four approved publications already named in paragraph 2 of Part II of the Eighth Schedule.

The consequential amendments to Part II of the Eighth Schedule to the Finance Act, 1948, appear in the Schedule to the Order.