EXPLANATORY NOTE

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

This Order exempts from purchase tax figures busts and similar articles designed for displaying wearing apparel or coiffures.

The Purchase Tax (No. 6) Order, 1950

1950 No. 290

Made - - - -	*3rd March*, 1950
Laid before the House of Commons - -	*7th March*, 1950
Coming into Operation	*13th March*, 1950

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one of the Finance Act, 1948(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

Further exemption of drugs

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.

Consequential amendment and revocation

2.—(1) Part I of the Eighth Schedule to the Finance Act, 1948, as amended by the Purchase Tax (No. 3) Order, 1949(b), shall have effect as if for the reference in paragraph (*c*) of 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. 3) Order, 1949, is hereby revoked.

Short title, interpretation and commencement

3.—(1) This Order may be cited as the Purchase Tax (No. 6) Order, 1950.

(2) The Interpretation Act, 1889(c), 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 13th day of March, 1950.

Dated this 3rd day of March, 1950.

R. Taylor,
Richard Adams,
Two of the Lords Commissioners of His Majesty's Treasury.

(a) 11 & 12 Geo. 6. c. 49. (b) S.I. 1949 No. 1529. (c) 52 & 53 Vict. c. 63.

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;
Compounds of iron;
Mercury, and salts thereof;
Organic compounds of copper;
Plasma substitutes;
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;
1-Benzyl-3-(dimethylcarbamyloxy)-pyridinium bromide;
Bis-3:3^1-(4-hydroxy-coumarinyl)-ethyl acetate;
Calcium borogluconate;
Carbachol;
Chiniofon;
Croton-N-ethyl-*o*-toluidide;
Dehydrocholic acid and its sodium salt;
4:4^{1}Diamidinodiphenylether di-(beta-hydroxyethanesulphonate);
Di-(2-chloroethyl)methylamine and tri-(2-chloroethyl)amine, and salts thereof;
Dicoumarol;
The diethylamide of 3 : 5-dimethylisoxazol-4-carboxylic acid;
1-Diethylaminoethylamino-4-methylthioxanthone hydrochloride;
1-Diethylcarbamyl-4-methyl-piperazine, and salts thereof;
2:5-Dihydroxybenzoic acid, and salts thereof;
2:2^1-Dihydroxy-5:5^1-dichlorodiphenylmethane;
(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;
Dimercaprol;
Dimethylquinolyl methylsulphate urea;
s*ym*-Diquinolyl-6:6^1-carbamide-1:1^1-bismethylmethosulphate;
Dithranol;
1-Ethyl-2-methyl-7-methoxy-tetrahydro-phenanthrene-2-carboxylic acid;

Ganglionic or neuromuscular blocking agents and their antidotes containing at least two quaternary ammonium groups terminal to a polymethylene chain or chains;
Hexachlorethane;
Hexahydro-diphenylacetyl-beta-diethylaminoethanolester hydrochloride, and any combination thereof with phenobarbitone;
Hexazole;
Hormones and synthetic compounds with hormone activity, having the carbon ring system of either oestrone or progesterone;
Insulin, and compounds whereof the sole constituents are insulin, a protein and zinc;
Mepacrine, and salts thereof;
Mephenesin;
Phenothiazine;
3-(1-Piperidyl)-1-phenyl-1-cyclohexyl-1-propanol, and salts 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;
Stilboestrol, hexoestrol, dienoestrol, and esters of any of those substances;
Suramin;
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 cetrimide;
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;
2-Aminoheptane, and salts thereof;
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;
2-Benzyl-4: 5-imidazoline, and salts thereof;
Betaine, and salts thereof whether or not combined with pepsin;
Bismuth tryparsamide;
alpha-Butyloxycinchoninic acid diethylethylene-diamide, and salts thereof;
Butyl *p*-aminobenzoate, and salts thereof;
Caffeine, and caffeine citrate;
4^1-Carboxyphenylmethane sulphonanilide;
Chlorcyclizine hydrochloride;
Chloroform (anaesthetic);
Chorionic gonadotrophin and serum gonadotrophin;
Cinchona alkaloids, and salts thereof;
Cocaine, and salts thereof;
N-(Dialkylaminoalkyl)-phenothiazine, and salts thereof;
pp^1-Diaminodiphenyl-sulphone, and derivatives thereof;
pp^1-Diaminophenylpyridyl-sulphone, and derivatives thereof;
omega-Diethylamino-2:6-dimethylacetanilide, and salts thereof;
omega-Diethylaminoethyl-4-amino-1-naphthoate, and salts thereof;
3:3-Diethyl-2:4-diketotetrahydropyridine;
Dihydrocodeinone, 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;
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;
Ethers for general inhalation anaesthesia, and mixtures thereof;
Ethyleneglycol monophenylether;
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 any of the following substances, that is to say dried yeast or salts of iron, of manganese or of copper;
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;

d(-)*threo*-1-*p*-Nitrophenyl-2-dichloroacetamido-propane-1:3-diol;

Organo-mercury compounds;

Orthocaine;

Oxophenarsine, and salts thereof;

Pamaquin;

Papaveretum;

Papaverine, and salts thereof;

Penicillin, within the meaning of the definition set out in regulation 4 of the Therapeutic Substances Amendment Regulations, 1948(a);

Pentose nucleotide, and salts thereof;

Pethidine hydrochloride;

Phenadoxone, and salts thereof;

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

Pholedrine, and salts thereof;

Pilocarpine, and salts thereof;

Physostigmine, and salts thereof;

Proguanil, and salts thereof;

Protamines, 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 or not combined with any of the following substances, that is to say ethylene diamine, methyl glucamine or monoethanolamine;

Thiouracil, and derivatives thereof;

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

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

Tryparsamide;

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 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 substance known as streptokinase which is produced from a suitable strain of haemolytic streptococcus;

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

Anti-microbial substances, or salts thereof, such as are produced by a suitable strain of *Streptomyces aureofaciens*, whether so produced or not;

(a) S.I. 1948 (No. 2418) I, p. 4067.

The following substances, and salts and derivatives thereof:—
Anti-histamine substances, being tetra substituted N derivatives of ethylene diamine;
beta-Dimethylaminoethyl-benzhydryl-ether;
3^1-Di-(n-butyl)amino-methyl-4:5:6-trihydroxy-benzo-(1:2-c)-furan-$1^1(3^1)$-one;
Isoprenaline;
Mepyramine maleate;
2-Methyl-9-phenyl-2:3:4:9-tetrahydro-1-pyridindene hydrogen tartrate;
2-Phenyl-benzyl-aminomethylimidazoline;
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.

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. 3) Order, 1949.

The new list comprises all preparations exempted under that Order, but certain substances formerly classified by reference to their chemical names are now entered according to the name approved by the British Pharmacopoeia Commission. These entries in the Schedule to the Order, and others which appear for the first time, are printed in **heavy type.**

The Purchase Tax (No. 7) Order, 1950

1950 No. 561

Made - - - -	3*rd April*, 1950
Laid before the House of Commons	5*th April*, 1950
Coming into Operation	10*th April*, 1950

The Lords Commissioners of His Majesty's Treasury, by virtue of the powers conferred on them by subsection (1) of section twenty-one of the Finance Act, 1948(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) The goods chargeable with purchase tax under paragraph (*c*) of Group 34 shall cease to include any goods other than articles which (whether previously referred to in that paragraph as "greeting cards" or not) are articles of any of the descriptions known as greeting cards.

(2) Calendars shall again be included in the class of goods chargeable under paragraph (*a*) of Group 34.

(3) Articles of any of the descriptions known as greeting cards shall be chargeable at the third rate if they are such articles as are mentioned in the first of the paragraphs set out in the Schedule to this Order, but in any other case shall be chargeable at the first rate.

(a) 11 & 12 Geo. 6. c. 49.