

*Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.*

## SCHEDULES

### EIGHTH SCHEDULE

Section 6.

#### PURCHASE TAX (AMENDMENTS OF LIST OF CHARGEABLE GOODS)

#### PART I

##### *Amendments consequential on changes in rates*

- 1 In Group 2 paragraph (b) shall be omitted, and accordingly paragraph (c) shall become paragraph (b).
- 2 In Group 11 paragraph (b) shall be omitted, and accordingly paragraph (c) shall become paragraph (b).
- 3 In Group 16 the amendment made by the [Purchase Tax \(No. 4\) Order, 1959 \(S.I. 1959/1410\)](#) shall cease to have effect (and that Order is hereby repealed), and accordingly the paragraph relating to garden furniture shall be—

|                       |               |
|-----------------------|---------------|
| “(a) Garden furniture | 10 per cent.” |
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#### PART II

##### ADDITIONS TO LIST OF CHARGEABLE GOODS

##### GROUP 34

*comprising* Chocolates, sweets and similar confectionery (including drained, glaze or crystallised fruits); and chocolate biscuits and other confectionery having a case or coating of chocolate couverture, but not including cakes in such a case or coating.

|  |     |
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| Articles not comprised below in this Group | 15% |
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##### *Exempt*

- (1) Chocolate couverture not prepared or put up for retail sale.
- (2) Drained cherries.
- (3) Candied peels.

##### GROUP 35

|   |     |
|---|-----|
| (a) Manufactured beverages, including fruit juices and bottled waters, and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages, but not including beverages or | 15% |
|---|-----|

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| products in the list set out at the end of this Group.   |     |
| (b) Containers of gas for the preparation of carbonated beverages.   | 15% |
| <i>Goods not comprised in paragraph (a)</i>  |     |
| <ol style="list-style-type: none"> <li>1. Beverages chargeable with any duty of customs or excise specifically charged on spirits, beer, wine or British wine, and preparations thereof.</li> <li>2. Tea, mate, herbal teas and similar products, and preparations and extracts thereof.</li> <li>3. Cocoa, coffee, and chicory and other roasted coffee substitutes, and preparations and extracts thereof.</li> <li>4. Preparations and extracts of meat, yeast, egg or milk.</li> </ol> |     |
| GROUP 36   |     |
| Ice-cream, ice lollies, water ices and similar frozen products, and prepared mixes and powders for making such products.   | 15% |