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SCHEDULES

FIRST SCHEDULE

Section 1.

SUBSTANTIVE CHANGES IN PURCHASE TAX RATES, ETC.

NOTE: In this Schedule references to Groups are references to Groups in Part I of the Eighth Schedule to the Finance Act, 1948, as in force on the fifteenth day of April, nineteen hundred and fifty-eight.

- 1 (1) Subject to the following provisions of this Schedule—
- (a) for any charge of tax at 90 per cent. there shall be substituted a charge at 60 per cent.;
 - (b) for any charge at 60 per cent. or 50 per cent. there shall be substituted a charge at 30 per cent.;
 - (c) for any charge at 30 per cent. under Group 5 (haberdashery), Group 10 (wallpaper and certain other papers and articles of paper), Group 16 (b) (garden furniture), Group 23 (b) (baskets and other cane or wicker receptacles) or Group 26 (c) (trophy cups, etc.), there shall be substituted a charge at 15 per cent.;
 - (d) for any charge at 10 per cent. there shall be substituted a charge at 5 per cent.:

Provided that the reduction from 60 per cent. to 30 per cent. shall not apply to tax chargeable under Group 18 (wireless apparatus), to tax chargeable under Group 19 in respect of gramophones, radio-gramophones, player pianos, musical boxes and similar instruments, or parts thereof or accessories thereto, or in respect of gramophone records, or to tax chargeable under Group 35 (road vehicles).

- (2) There shall be the following additional reductions in the case of the articles mentioned, that is to say.—
- (a) in the case of helmets designed to protect the head from injury, where the rate under Group 3 would be reduced under sub-paragraph (1) above to 5 per cent., tax shall not be chargeable under that Group after the sixteenth day of July, nineteen hundred and fifty-eight;
 - (b) in the case of minor articles of apparel and in the case of accessories to apparel of the kind worn on the person, where the rate under Group 5 would be reduced under sub-paragraph (1) above to 15 per cent., it shall instead be reduced to 5 per cent.;
 - (c) in the case of tissues and fabrics exceeding 12 inches in width, where the rate under Group 7 would be so reduced to 5 per cent., tax shall not be chargeable under that Group;
 - (d) in the case of calendars, postcards and letter-cards and articles of any of the descriptions known as greeting cards, where the rate under Group 25 or 34 would be so reduced to 60 per cent., it shall instead be reduced to 30 per cent.;
 - (e) in the case of nippers and knives (being toilet requisites), where the rate under Group 31 would be so reduced to 60 per cent., it shall instead be reduced to 30 per cent.;

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- (f) in the case of baby dusting powders, where the rate under Group 32 would be so reduced to 60 per cent., it shall instead be reduced to 30 per cent.
- 2 (1) The following provisions shall have effect as respects furs and fur articles.
- (2) For the purposes of any charge to tax or exemption from tax in the case of articles comprised in Groups 1, 3 and 5 (garments, headgear and haberdashery), rabbit skin and woolled sheep and lamb skin shall be treated as not being fur skin, and any such articles made wholly or partly of rabbit skin or woolled sheep or lamb skin shall be chargeable with the same tax (if any) as if not so made.
- (3) Rabbit skin and woolled sheep and lamb skin previously chargeable under Group 8 at 50 per cent. shall be chargeable at 5 per cent. (and not at 30 per cent. as provided by paragraph 1 above).
- (4) Subject to sub-paragraph (2) above, headgear comprised in Group 3 (g) (babies' wear) and by virtue thereof exempt from tax shall cease to be so, if made wholly or partly of fur skin (including any skin with fur, hair or wool attached) and not merely trimmed with fur skin.
- (5) Subject to sub-paragraph (2) above, any tax chargeable under Group 5 on insoles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) shall, notwithstanding paragraph 1 above, continue to be chargeable at 30 per cent.
- 3 (1) The following provisions shall have effect as respects furniture and other articles comprised in Group 11.
- (2) The rate of 5 per cent. applicable under paragraph (b) of the Group to furniture of a kind used for domestic purposes and comprised in the list there set out shall apply also to furniture so comprised of a kind used for office purposes, and the list shall be extended so as to include articles named in the list but previously excluded as made of metal, and so as to name hat, coat and umbrella stands and racks.
- (3) The following articles shall be exempt from tax, namely—
- (a) draught excluder strip; and
- (b) water filters designed to remove bacteria and other suspended impurities from drinking water by mechanical means but not including filters also employing chemical reaction.
- 4 (1) The following provisions shall have effect as respects appliances and apparatus of a kind used for domestic purposes and comprised in Group 12.
- (2) Tax shall be chargeable at 30 per cent. in respect of the following articles, including those previously exempt from tax, that is to say, in respect of oil burning space heaters (including heaters of a kind used for cooking or boiling and also for space heating, but not including furnaces for central heating systems or hot water systems); but, subject to that, the following shall be exempt from tax, namely, parts not electrically operated of oil burning space heaters, and parts of cooking, space heating or water heating appliances comprised in paragraphs (c) and (d) of the Group.
- (3) As from the seventeenth day of July, nineteen hundred and fifty-eight, the following gas burning furnaces for central heating systems, whether or not incorporating electric fans or electric pumps or both, but not otherwise electrically operated, shall be exempt from tax, that is to say—
- (a) water boilers, but not including appliances of an output less than 30,000 British thermal units per hour;

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- (b) appliances supplied with a system of ducting and designed only for the transmission of heated air through such ducting to two or more rooms simultaneously.
- (4) Subject to the last foregoing sub-paragraph, appliances of the sort described in paragraph (f) of the Group (which relates to certain heating appliances incorporating electric fans or electric pumps or both) shall cease to be exempt from tax if otherwise electrically operated or if operated by gas.
- (5) Tax shall be chargeable at 30 per cent. in respect of cabinets, bases, covers, tables and stands for sewing machines.
- 5 (1) Notwithstanding anything in paragraph 1 above, any tax chargeable in respect of the following articles shall be chargeable at 30 per cent., namely—
 - (a) hairpins, hair grips, hair curlers, dress combs, hair slides and similar articles;
 - (b) beads, sequins and similar articles;
 - (c) cuff links and studs;
 - (d) hat-pins;
 - (e) tie-pins, tie-retainers, scarf rings, scarf holders, and similar articles;and the exemption in Group 5 for pins of base metal shall no longer extend to hat-pins or tie-pins.
- (2) Tax shall also be chargeable at 30 per cent. in respect of grass boxes for lawn mowers.
- (3) The following articles, so far as comprised in the provision mentioned in relation to them and by virtue thereof exempt from tax, or not chargeable under the Group in question, shall cease to be so, that is to say.—
 - (a) haberdashery, the following:—
 - (i) laces of a kind used for fastening garments or footwear (Group 5 (f));
 - (ii) insoles (Group 5 (f));
 - (b) trunks, bags, wallets, jewel cases, pouches, purses, suit cases, attaché cases, baskets and similar receptacles of a kind used for personal or domestic purposes (whether fitted or not), the following:—
 - (i) document, folio, despatch or brief cases (Group 23 (c));
 - (ii) shopping-baskets, other than baskets of cane or wicker, and shopping bags (Group 23 (e)).
- 6 (1) In the case of calendars, postcards and letter-cards, and of articles of any of the descriptions known as greeting cards, the reductions of tax under this Schedule shall not be deemed to have had effect before the twenty-first day of April, nineteen hundred and fifty-eight.
- (2) In the case of buttons, including shapes and moulds therefor, the reduction under this Schedule of tax chargeable under Group 5 shall not be deemed to have had effect before the twelfth day of June, nineteen hundred and fifty-eight.
- 7 (1) As respects the period ending with the eleventh day of June, nineteen hundred and fifty-eight, tax shall be chargeable in respect of shopping-baskets comprised in Group 23 (not being baskets fitted with lids or any other means of closing them) at 15 per cent. in the case of baskets which, except for external fittings, and except for bottoms of wood or other vegetable substance, are made wholly of cane or wicker, and at 30 per cent. in the case of other baskets of cane or wicker.

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- (2) As respects the period ending with the eleventh day of June, nineteen hundred and fifty-eight, tax shall be chargeable at 5 per cent. in respect of any such clogs and wooden-soled footwear as are comprised in Group 2 (e).