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SCHEDULES

FIRST SCHEDULE

SUBSTANTIVE CHANGES IN PURCHASE TAX RATES, ETC.

- 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)).