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SCHEDULES.

EIGHTH SCHEDULE

Sections 20 & 22.

PURCHASE TAX.

PART I

RATES OF TAX.

GROUP I.

Garments and footwear:—

(a) Articles not comprised in any of the following paragraphs of this Group	First.
(b) Utility fully fashioned stockings	First.
(c) Utility garments made wholly or mainly of fur skin.	First.
(d) Utility articles not comprised in paragraphs (b) or (c) of this Group.	Exempt.
(e) Articles made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached and designed specially for industrial 'ISP	First.
(f) Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) other than those comprised in paragraphs (c) or (e) of this Group	Third.
(g) Protective boots designed for use by miners or quarrymen or moulders	Exempt.
(h) Clogs and other wooden-soled footwear, other than articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached)	Exempt.
(i) Articles of a kind suitable for young children's wear, other than articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached)	Exempt.
(j) Surgical appliances	Exempt.

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(k) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework	Exempt.
GROUP 2.	
Headgear:—	
(a) Articles not comprised in any of the following paragraphs of this Group	First.
(b) Articles made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached and designed specially for industrial use	First.
(c) Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) other than those comprised in paragraphs (b) or (d) of this Group	Third.
(d) Utility articles	Exempt.
(e) Protective helmets designed for use by miners or quarrymen	Exempt.
(f) Wigs	Exempt.
(g) Surgical appliances	Exempt.
(h) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework	Exempt.
GROUP 3.	
Gloves:—	
(a) Articles not comprised in any of the following paragraphs of this Group	First.
(b) Articles made wholly or partly of rough-tanned, undyed sheep or lamb skin with wool attached and designed specially for industrial use	First.
(c) Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) other than those comprised in paragraphs (b) or (d) of this Group	Third.
(d) Utility articles	Exempt.
(e) Surgical appliances	Exempt.
(f) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework	Exempt.
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Haberdashery, including patterns for making apparel:—	
(a) Articles not comprised in any of the following paragraphs of this Group	First.
(b) Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached)	Third.
(c) Utility articles	Exempt.
(d) Sewing thread, and mending and knitting wool	Exempt.
(e) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework	Exempt.
GROUP 5.	
Textile articles of a kind used for domestic purposes and articles made of any material which are of a kind used as domestic soft furnishings or as domestic bedding:—	
(a) Articles not comprised in any of the following paragraphs of this Group.	Second.
(b) Utility articles	Exempt.
(c) Floor coverings	Not chargeable under this Group.
(d) Articles of bedding of the following descriptions, not being utility articles, that is to say, pillows, bolsters, soft-filled mattresses and upholstered spring-interior mattresses	First.
GROUP 6.	
Tissues and fabrics:—	
(a) Tissues and fabrics whether in the piece, shaped or partly made-up, including such tissues and fabrics which have been dyed, printed, coated or otherwise treated, but not including tissues and fabrics comprised in any of the following paragraphs of this Group:—	
(i) not exceeding three inches in width	First.
(ii) exceeding three inches in width	Second.
(b) Utility cloth	Exempt.
(c) Fabrics of the following descriptions, not being woven-figured fabrics, pile fabrics, braids, fringes, gimps or similar trimmings, furnishing fabrics, suitings or overcoatings,	

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or fabrics which have been bleached, printed, embroidered or otherwise decorated:—	
(i) jute fabrics	Exempt.
(ii) felt fabrics	Exempt.
(iii) glass fibre fabrics	Exempt.
(iv) asbestos fabrics	Exempt.
(v) woven fabrics not containing wool which weigh not less than 12 ounces per square yard	Exempt.
(vi) woven fabrics containing wool which weigh not less than 18 ounces per square yard	Exempt.
(d) Bolting cloth.	Exempt.
(e) Machinery belting	Exempt.
(f) Tracing cloth	Exempt.
(g) Abrasive cloth.	Exempt.
(h) Varnished or bitumenised cloth and varnished or bitumenised tape of the kinds used for the purpose of electrical insulation	Exempt.
(i) Netting of cordage, rope or twine, including fishing net, but not including composite fabrics incorporating such netting and not including sports netting	Exempt.
(j) Rags	Exempt.
(k) Lamp wick	Exempt.
(l) Fabrics of a kind suitable for and prepared or put up in special packs as surgical dressings	Exempt.
(m) Floor coverings	Not chargeable under this Group.
GROUP 7.	
Plastic sheeting in the piece or in cut lengths of a kind suitable for making garments or curtains, tablecloths and similar soft furnishings	Second.
GROUP 8.	
Fur skin (including any skin with fur, hair or wool attached), dressed	Third.
GROUP 9.	
(a) Floor coverings	First.
(b) (i) Rugs made of fur skin (including any skin with fur, hair or wool attached)	Third.

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(ii) Other rugs, except floor rugs	Second.
GROUP 10.	
(a) (Wallpaper	First.
(b) Window display papers, being fancy papers coated, stained, printed, embossed, laminated or otherwise decorated, including coated poster papers, but not including such papers cut to size suitable for use as box papers or as printing paper	First.
(c) Paper serviettes, paper doyleys, paper table covers, paper table decorations, shelf paper, and similar articles of paper	Second.
GROUP 11.	
Furniture, hardware, ironmongery, turnery, tableware, kitchen-ware and toilet-ware, being articles of a kind used for domestic or office purposes:—	
(a) Articles not comprised in any of the following paragraphs of this Group	First.
(b) (i) Tables, desks, chairs, sideboards, beds, chests,- drawers, cupboards and similar furniture, except those comprised in sub-paragraph (iii) of this paragraph or in paragraph (e) or paragraph (ii) of this Group	Second.
(ii) Wire and spring mattresses except those comprised in paragraph (e) of this Group	Second.
(iii) Cupboards and dressers designed for use in kitchens, except those comprised in paragraph (e) or paragraph (n) of this Group	First.
(c) Mirrors, whether framed or not	Third.
(d) Glassware of cut glass	Third.
(e) Utility furniture and component parts of utility furniture	Exempt.
(f) Invalid chairs	Exempt.
(g) Picture frames of wood, plain, gilt or coloured, with or without ornamental composition, which are made from moulding of a width not less at any point than three inches	Exempt.
(h) Metal clothes lockers of a kind installed in cloakrooms other than domestic cloakrooms	Exempt.
(i) Vessels designed for use primarily as containers for food or drink in the course	Not chargeable under this Group.

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of its storage, preparation or consumption, and lids for use with such vessels, but not including articles of cut glass, articles made wholly or partly of stainless steel, articles coated or plated with silver, or articles of nickel, Britannia metal, nickel silver, pewter or similar metals

(j) Household brooms and household brushes Exempt.

(k) Dustbins, buckets, pails and sanitary pans, and lids for any of those articles Exempt.

(l) Thermal insulation covers designed for domestic water systems Exempt.

(m) Thermostats Exempt.

(n) Builders' hardware, sanitary ware and other articles of kinds ordinarily installed by builders as fixtures Not chargeable under this Group.

(o) Fireguards, except those incorporating heating elements Exempt.

(p) Accessories for domestic stoves, grates, ranges and fireplaces, being accessories designed for use as fuel economisers, the following:—

(i) fire-bricks and similar articles Exempt.

(ii) accessories designed so as, when placed above the fuel in an open fire, temporarily to convert the fire into an enclosed fire ... Exempt.

(q) Trivets and similar articles being accessories for domestic stoves, grates, ranges and fireplaces Exempt.

(r) Parallel-sided or tapered baths of galvanised steel not less than 42 inches in length over all Exempt.

GROUP 12.

Cooking, heating, refrigerating and other appliances and apparatus, whether mechanically operated or not, being appliances and apparatus of a kind used for domestic purposes, except mechanical lighters:—

(a) Appliances and apparatus not comprised in any of the following paragraphs of this Group First.

(b) Space heating appliances (including appliances of a kind used for boiling or cooking and also for space heating),

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instantaneous water heaters, immersion water heaters, storage water heaters, circulator water heaters for tank storage and water boilers for tank storage or central heating—	
(i) suitable for operation from electric mains, except appliances comprised in paragraph (e) of this Group	Third.
(ii) suitable for operation from gas mains	Second.
(c) Cooking, space heating and water heating appliances (other than appliances comprised in paragraph (b) of this Group) of the following descriptions:—	
(i) stoves, grates, ranges, fireplaces and ovens	Exempt.
(ii) boiling rings, grillers and hot-plates	Exempt.
(iii) radiators and convectors	Exempt.
(iv) storage water heaters	Exempt.
(v) circulator water heaters for tank storage	Exempt.
(vi) water boilers for tank storage or central heating	Exempt.
(d) Parts of such stoves, grates, ranges, fireplaces and ovens as are comprised in paragraph (c) of this Group	Exempt.
(e) Space heating appliances incorporating electric fans or electric pumps, or both such fans and such pumps, designed to consume in all not more than 100 watts, but not including appliances otherwise electrically operated and not including appliances operated by gas	Exempt.
(f) Wash boilers and wash coppers ...	Exempt.
(g) Electric kettles and other cooking utensils incorporating heating elements	Exempt.
(h) Smoothing irons and pressing irons	Exempt.
GROUP 13.	
Cutlery suitable for domestic or personal use and spoons, forks and similar articles suitable for domestic use:—	
(a) Articles not comprised in any of the following paragraphs of this Group and blanks of articles not so comprised	First.
(b) Articles designed for use solely in the course of any trade, profession, employment or vocation and unsuitable for use for other purposes	Exempt.

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(c) Articles consisting of a knife and fork combined, specially designed for use by persons not having the full use of their arms, and other articles specially designed for use by such persons	Exempt.
GROUP 14.	
(a) Fittings of a kind used for interior domestic or office lighting except those comprised in paragraph (d) of this Group:—	
(i) table and floor standards (whether complete or not)	First.
(ii) brackets, pendants, candelabra and electroliers	First.
(iii) lanterns, shades, bowls and reflectors...	First.
(iv) glass chimneys and similar primary glasses being chimneys and glasses designed for candle lamps	Exempt.
(v) other illuminating glassware	First.
(b) Incandescent mantles except those comprised in paragraph (d) of this Group	First.
(c) Electric filament lamps not exceeding 250 watts and fluorescent lighting tubes not exceeding 80 watts	First.
(d) Oil-burning lamps of a kind used for interior domestic or office lighting and accessories for such lamps:—	
(i) articles not comprised in the following sub-paragraphs of this paragraph	Exempt.
(ii) incandescent mantles, and glass chimneys and similar primary glasses	Exempt.
(iii) globes, shades and reflectors	First.
GROUP 15.	
Hand lamps and hand torches:—	
(a) Articles not comprised in any of the following paragraphs of this Group	First.
(b) Acetylene hand lamps	Exempt.
(c) Miners' safety lamps	Exempt.
GROUP 16.	
(a) Lawn mowers and garden rollers	First.
(b) Garden furniture	Second.
(c) Garden ornaments	Third.

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GROUP 17.

(a) Clocks and watches:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph

First.

(ii) clocks and watches made wholly or partly of gold, silver or other precious metal (including gold plate, but not including base metal which is gilt or silver-plated)

Third.

(iii) clocks designed for use as public clocks with dials not less than 2 feet in diameter or with dials having a diagonal measurement of 2 feet 6 inches or more

Exempt.

(b) Clock movements and watch movements:—

(i) articles not comprised in any of the following sub-paragraphs of this paragraph.

First.

(ii) movements, complete with hands, designed for mechanical and impulse clocks with dials not less than 2 feet in diameter or with dials having a diagonal measurement of 2 feet 6 inches or more

Exempt.

(iii) movements, complete with hands, designed for synchronous clocks with dials not less than 2 feet 6 inches in diameter or with dials having a diagonal measurement of 3 feet or more ...

Exempt.

(c) Cases for, and accessories to, clocks and watches, and watch chains, wristlet watch straps and similar articles:—

(i) articles not comprised in the following sub-paragraph of this paragraph

First.

(ii) articles made wholly or partly of gold, silver or other precious metal (including gold plate, but not including base metal which is gilt or silver-plated).

Third.

GROUP 18.

(a) Wireless receiving sets of the domestic, portable or road vehicle types (including kits of parts, whether or not assembled and whether or not complete, of a kind used in the assembly of such sets) and valves suitable for use therewith

First.

(b) Batteries and accumulators suitable for use with wireless receiving sets of the

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domestic or portable type, other than dry batteries of not more than 6 volts

GROUP 19.

(a) Musical instruments including gramophones, radiogramophones, player pianos and similar instruments, and parts thereof and accessories thereto:—

(i) articles and parts thereof and accessories thereto not comprised in any of the following sub-paragraphs of this paragraph Second.

(ii) pipe organs, electronic organs and reed organs (except the types designed to be carried when played) and parts thereof and accessories thereto Exempt.

(iii) gramophones specially designed for reproduction of speech from records specially adapted for the use of the blind Exempt.

(b) Player piano records and gramophone records other than gramophone records for the reproduction of speech, specially adapted for the use of the blind Second.

GROUP 20.

Toys and games (including coin or disc operated machines), and appliances, apparatus, accessories and requisites for sports, games, amusements, gymnastics or athletics (not being garments, footwear, road vehicles, bicycles or tricycles) including parts thereof and accessories thereto:—

(a) Articles not comprised in any of the following paragraphs of this Group First.

(b) Swings, slides (including water chutes), seesaws, roundabouts and giant strides, not being mechanically operated articles ... Exempt.

(c) Gliders large enough to carry human beings, and accessories for such gliders Exempt.

(d) Boats and other vessels large enough to carry human beings, and accessories for such boats and vessels Exempt.

GROUP 21.

(a) Umbrellas and sunshades Second.

(b) Walking sticks and canes:—

(i) wholly of wood, except for the ferrules First.

(ii) other kinds Third.

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GROUP 22.

Smokers' requisites, except matches and mechanical lighters	Second.
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GROUP 23.

Trunks, bags, wallets, jewel cases, pouches, purses, suit cases, attache cases, baskets and similar receptacles of a kind used for personal or domestic purposes (whether fitted or not):—	
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(a) Articles not comprised in any of the following paragraphs of this Group	Second.
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(b) Articles made of leather, hide or skin:—	
(i) designed for use solely for the purpose of any trade, profession, employment or vocation and unsuitable for use for other purposes	Second.

(ii) other articles	Third.
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(c) Articles which, except for external fitments, and except for bottoms of wood or other vegetable substance, are made wholly of cane or wicker	First.
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GROUP 24.

(a) Photographic cameras and photographic en-largers and lenses and other parts of, and accessories to, photographic cameras and photographic enlargers:—	
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(i) articles not comprised in any of the following sub-paragraphs of this paragraph	Second.
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(ii) cinematograph cameras for film of standard width and parts of, and accessories to, such cameras	Exempt.
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(iii) articles suitable only for industrial, scientific or military use	Exempt.
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(b) Unexposed sensitised photographic paper, cloth, plates and film:—	
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(i) articles not comprised in any of the following sub-paragraphs of this paragraph	Second.
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(ii) cinematograph film of standard width	Exempt.
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(iii) X-ray plates, film and paper	Exempt.
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(iv) ferro-prussiate, ferro-gallic and dye-line paper and cloth	Exempt.
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(v) document base paper, transparent tracing paper base and tracing cloth	Exempt.
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GROUP 25.

Pictures, prints, engravings, photographs, figures, busts, reliefs, vases, and similar articles, of a kind produced in quantity for general sale:—

(a) Articles not comprised in any of the following paragraphs of this Group

Third.

(b) Reproductions, irrespective of size, and whether plain or coloured, of such pictures, prints, engravings and similar articles as were executed more than one hundred years before the date on which tax becomes due in respect of the reproductions

Second.

(c) Cinematograph films, film-strips and lantern slides, being films, film-strips and lantern slides containing pictures for exhibition by means of a projector

Exempt.

(d) Wallpaper

Not chargeable under this Group.

GROUP 26.

Jewellery and imitation jewellery, being articles consisting wholly or partly of stones or beads (precious, semi-precious or imitation) or of pearls (real, cultured or imitation)

Third.

GROUP 27.

(a) Goldsmiths' and silversmiths' wares, being articles made wholly or partly of gold, silver or other precious metal (including gold plate but not including base metal which is gilt or silver-plated), other than articles comprised in the following paragraph of this Group

Third.

(b) Miniatures or reproductions of the insignia of orders, decorations and medals granted by the Sovereign or conferred by or in the gift of a foreign Sovereign State or the Head of a foreign Sovereign State, and ribbons, bars and clasps designed for wear with, or with miniatures or reproductions of, such orders, decorations and medals (including made-up ribbon bars)

Exempt.

GROUP 28.

(a) Articles made wholly or partly of ivory, amber, jet, coral, natural shells or tortoise-shell, or of jade, onyx, lapis lazuli or other semi-precious stones

Third.

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(b) Articles made wholly or partly of mother-of-pearl other than buttons and studs Third.

GROUP 29.

Fancy or ornamental articles suitable for personal or domestic use, and of a kind produced in quantity for general sale:—

(a) which consist of or incorporate figures, or which are decorated by hand-painting, or which are miniatures of or otherwise imitate other articles Third.

(b) of other descriptions, not being articles chargeable under any other Group ... Second.

GROUP 30.

(a) Hair waving machines and similar hair waving appliances First.

(b) Hair drying machines First.

GROUP 31.

Toilet requisites except face cloths and towels:—

(a) Articles not comprised in the following paragraph of this Group Third.

(b) Brushes, combs, scissors, razors and razor blades, razor strops, razor sharpeners, dry shavers and dry shaver heads, sponges, toilet paper, dental sticks and toothpicks, not being articles supplied as part of a toilet set First.

GROUP 32.

(a) Perfumery Third.

(b) Toilet preparations, whether medicated or not, including cosmetics:—

(i) articles not comprised in the following sub-paragraph of this paragraph Third.

(ii) soap made up for sale as toilet soap; soap substitutes made up for sale as substitutes for toilet soap; shaving creams; shampoos; dentifrices; eye lotions, mouth washes and antiseptics; calamine lotion and similar alleviating toilet preparations, unperfumed First.

GROUP 33.

Drugs and medicines, manufactured or prepared (except toilet preparations):—

(a) not comprised in any of the following paragraphs of this Group First.

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(b) complying with the provisions of Part II of this Schedule	Exempt.
(c) specified in the Schedule to the Purchase Tax (No. 1) Order, 1948	Exempt,
GROUP 34.	
(a) Diaries, calendars, greeting cards and similar articles	First.
(b) Stationery and office requisites except furniture and machinery	First.
GROUP 35.	
(a) Road vehicles constructed or adapted solely or mainly for the carriage of passengers or having to the rear of the driver's seat roofed accommodation lit by side windows and fitted with or constructed or adapted for the fitting of seating for passengers, other than vehicles comprised in any of the following paragraphs of this Group:—	
(i) mechanically propelled vehicles of a retail value of more than one thousand two hundred and ' eighty pounds the vehicle.	Second.
(ii) other mechanically propelled vehicles	First.
(iii) vehicles not mechanically propelled	First.
(b) Bicycles and tricycles (whether mechanically propelled or not) constructed or adapted solely or mainly for the carriage of passengers	First.
(c) Ambulances, invalid carriages and perambulators.	
Tramcars, trolley vehicles and other vehicles constructed to carry not less than twelve passengers.	
Vehicles of not less than 3 tons unladen weight.	
Prison vans and fire tenders.	
Caravans.	
Vehicles of the following descriptions in which the accommodation for carrying passengers is only incidental to the use of the vehicle for other purposes:—	
bullion vans;	Exempt.

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mobile cinemas, sound film production vehicles and similar vehicles;	
mobile canteens, mobile clinics, travelling libraries, travelling shops, travelling show rooms and similar vehicles;	
mobile printing presses and other mobile workshops;	
pantechicons and horse boxes;	
hearses but not including hearsettes;	
tower wagons, road construction, road cleansing, road watering, refuse collecting and similar vehicles	

PART II

DRUGS AND MEDICINES.

- 1 In this Part of this Schedule there are set out the provisions mentioned in the Group relating to drugs and medicines in Part I of this Schedule.
- 2 The goods, apart from any get-up, must consist solely of one or more substances described in—
 - (a) any monograph in any edition of the British Pharmacopoeia; or
 - (b) any monograph, or the Formulary, in any edition of the British Pharmaceutical Codex ; or
 - (c) the National (War) Formulary issued by His Majesty's Stationery Office ; or
 - (d) any Formulary approved by the Minister of Health for the purposes of the National Health Service,but may be compounded with one or more of the following things, namely, an excipient, vehicle, base or preservative.
- 3 (1) The goods must be in a container and each container for the goods must have conspicuously written thereon, or have a label on which is conspicuously written, the particulars mentioned in sub-paragraph (2) of this paragraph as respects each constituent of the goods described in any such monograph or Formulary as aforesaid.
(2) The said particulars are the name set out at the head of the monograph or the relevant formula and a reference (which may be abbreviated) to the Pharmacopoeia, Codex or Formulary in which the monograph or formula appears:
Provided that any synonym or abbreviation set out at the head of the monograph or formula may be used instead of the name.
(3) Any container may also have written thereon, or have a label on which is written—
 - (a) directions as to use and storage ;
 - (b) quantitative particulars ;
 - (c) the manufacturer's batch number ;
 - (d) the price of the goods ; and
 - (e) in writing not more conspicuous than that in which the particulars required under sub-paragraph (1) of this paragraph are written, any of the following

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matters, that is to say, the name and address of the maker, seller, supplier and distributor of the goods.

- 4 Anything, other than a container or label, forming part of the get-up of the goods, and the goods, apart from any- get-up, may have written thereon anything required or permitted by this Part of this Schedule to be written on any container or label.
- 5 Except so far as is required or permitted by the preceding provisions of this Part of this Schedule, and except so far as is required by virtue of any Act (including any Act of the Parliament of Northern Ireland) there must not be any writing or any trade mark as defined in the Trade Marks Act, 1938, in the get-up of the goods or on the goods, apart from any get-up.