

---

*Status: This is the original version (as it was originally enacted).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

---

## SCHEDULES

### FIFTH SCHEDULE

Section 15.

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

#### PART I

##### AMENDMENTS EFFECTIVE FROM 11TH APRIL 1951

- 1 In Group 4, there shall be added at the end the following paragraphs:—

---

“(f) laces of a kind used for fastening garments or footwear	Exempt
(g) sewing and darning needles, knitting needles, bodkins, crochet hooks, pins of base metal except hair pins, thimbles, finger shields for needlework and tape measures	Exempt
(h) paper patterns	Exempt”.

---

- 2 In Group 5, there shall be inserted after the words " not being utility articles " in paragraph (d) the words " or articles comprised in the next following paragraph ", and after the said paragraph (d) there shall be added the following paragraphs:—

---

“(e) air pillows, air cushions, water beds, water pillows and water cushions	Exempt
(f) scourers, dish cloths, floor cloths and similar cleaning cloths, being woven articles, unbleached and uncoloured, of cotton or of cotton and jute, with weft of cotton waste and not exceeding 30 inches in length or width	Exempt
(g) woven cotton polishing cloths, piece dyed in a single colour, whether impregnated or not, with warp or weft of cotton waste, not exceeding 30 inches in length or width	Exempt
(h) cotton dusters, woven in a single piece and having, except for a border on each of the four sides, an over-all check pattern of coloured yarns, and not exceeding 24 inches in length or width	Exempt

---

*Status: This is the original version (as it was originally enacted).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

(i) knitted cleaning cloths of unbleached    Exempt”.  
and uncoloured cotton waste, not  
exceeding 30 inches in length or width

3            In Group 6, there shall be added at the end the following paragraph:—

“(p) knitted cotton cloth, unbleached        Exempt”.  
and uncoloured, made with at least one  
needle omitted in every fifty needles

4            Group 11 shall be amended as follows:—

- (a)    in paragraph (f) (which specifies invalid chairs as exempt) there shall be added at the end of the first column the words " commode chairs, commode stools and over-bed tables ";
- (b)    in paragraph (i) (which lists certain vessels as not chargeable under the Group unless made of certain specified materials) there shall be substituted for the words " and fids for use with such vessels " the words " fids for use with vessels so designed, serving trays, bread boards, bowls and jugs and ewers ";
- (c)    for paragraph (k) (which lists as exempt dustbins, buckets, pails and sanitary pans and lids therefor) there shall be substituted the following paragraph:—

“(k) dustbins, buckets, pails, sanitary        Exempt”;  
pans, chambers, urinals, commode  
pans, and lids for any of those articles,  
pedal-operated sanitary bins, coal hods  
and coal scuttles

- (d)    for paragraph (r) (which specifies certain baths as exempt) there shall be substituted the following paragraphs:—

“(r) baths, wash tubs, wash boards,        Exempt  
ironing boards, shields and stands for  
smoothing irons or pressing irons,  
clothes line posts, clothes pegs, clothes  
props and clothes airers (other than  
heated airers)

(s) hot-water bottles and stoppers        Exempt  
therefor

(t) metal pot scourers and steel wool        Exempt

(u) pastry boards and rolling pins        Exempt

(v) coal or cinder sieves and sifters        Exempt”.

5            (1) In Group 12 (which comprises domestic appliances and apparatus, and paragraph (a) of which charges at the first rate any goods not falling within some other paragraph), for the said paragraph (a) there shall be substituted the following paragraph:—

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

“(a) appliances and apparatus not comprised in any of the following paragraphs of this Group:—

(i) articles designed for operation by electricity or gas, except clocks and clock movements, sewing machines and motors therefor, hair drying machines, lighting appliances, electric blankets, electric warming pads, electric bed warmers and gas poker

Second

(ii) articles not comprised in the foregoing sub-paragraph

First”.

(2) At the end of Group 12, there shall be added the following paragraphs:—

“(j) kitchen scales and kitchen weighing machines, hand operated wringers and hand operated mangles

Exempt

(k) vaporisers (not being toilet requisites) and fumigating lamps

Exempt”.

6 In paragraph (a) of Group 18 (which comprises certain wireless receiving sets, kits of parts for the assembly of such sets and valves for use therewith), for the word "First" in the second column there shall be substituted the word "Second".

7 In Group 20 (which among other articles excepted from the Group specifies bicycles and tricycles) after the word "bicycles" there shall be inserted the words "bicycle sidecars, bicycle and sidecar combinations".

8 At the end of Group 23, there shall be added the following paragraph:—

“(f) shoulder satchels of a kind designed for use by school children

Exempt”.

9 In Group 31, in paragraph (a) for the word "paragraph" there shall be substituted the word "paragraphs", in paragraph (b) the words "toilet paper" shall be omitted, and at the end of the Group there shall be added the following paragraph:—

“(c) toilet paper

Exempt”.

10 Group 35 shall be amended as follows:—

(a) in paragraph (a) (which charges at the first rate certain road vehicles) the word "First" in the second column shall be omitted and there shall be added at the end the following sub-paragraphs:—

“(i) mechanically propelled vehicles

Second

(ii) vehicles not mechanically propelled

First”.

(b) for paragraph (b) (which charges at the first rate bicycles and tricycles for the carriage of passengers), there shall be substituted the following paragraph:—

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

- 
- |  |         |
|--|---------|
| “(b) bicycles, bicycle sidecars, bicycle and sidecar combinations and tricycles constructed or adapted solely or mainly for the carriage of passengers:— |         |
| (i) mechanically propelled tricycles, being road vehicles  | Second  |
| (ii) articles not comprised in the foregoing sub-paragraph   | First”. |
- 

## PART II

### AMENDMENTS EFFECTIVE FROM 25TH JUNE 1951

- |    |   |
|----|---|
| 11 | In Group 4, after the paragraphs added by Part I of this Schedule there shall be added the following paragraph :— |
|----|---|
- 
- |   |          |
|---|----------|
| “(i) insoles, except insoles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) | Exempt”. |
|---|----------|
- 
- |    |  |
|----|--|
| 12 | In Group 6, after the paragraph added by Part I of this Schedule there shall be added the following paragraph :— |
|----|--|
- 
- |   |          |
|---|----------|
| “(q) lining socks and seat socks, being shaped pieces of fabric for incorporation in footwear | Exempt”. |
|---|----------|
- 
- |    |   |
|----|---|
| 13 | In Group 31, in paragraph (b), after the word " brushes," there shall be inserted the words " (except toothbrushes), " and after the paragraph added by Part I of this Schedule there shall be added the following paragraph :— |
|----|---|
- 
- |                   |          |
|-------------------|----------|
| “(d) toothbrushes | Exempt”. |
|-------------------|----------|
-