

---

*Status: This is the original version (as it was originally enacted).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

---

## SCHEDULES.

### THIRD SCHEDULE

Section 15.

#### PURCHASE TAX.

#### Exemptions and Reductions of Rates.

#### PART I

##### CLASSES OF GOODS BECOMING EXEMPT ON 10TH APRIL, 1946.

Upholstered mattresses with interior springs to which the mark shown in the Third Schedule to the Apparel and Textiles Order, 1942, is applied in a manner consistent with any requirements as to the manner of application thereof imposed by or under that Order or the Limitation of Supplies (Cloth and Apparel) Order, 1941, and having effect in relation to such goods.

The following articles of a kind used in the preparation or serving of food or drink :—

1. Articles of china, porcelain, earthenware, stoneware or other pottery ware.
2. Glassware, not being cut glass.
3. Hollow-ware of iron or steel (whether enamelled or not), aluminium, magnesium, copper or brass.
4. Articles of celluloid, bakelite or other plastic material derived from cellulose, casein, papier mache or synthetic resin.

Cupboards, dressers, draining boards and similar articles designed for use in kitchens.

Electric kettles and other cooking utensils incorporating heating elements (but not including goldsmiths' and silversmiths' wares).

Thermal insulation covers designed for domestic water systems.

Portable lamps of the following descriptions :—

1. Hand lamps designed for operation from electric mains.
2. Head, side and tail lamps designed for use on railways.
3. Signal gantry lamps.

Accessories for domestic stoves, grates, ranges and fireplaces, of the following descriptions:—

1. Firebricks and similar articles designed for use as fuel economisers.
2. Trivets and similar articles.

Epidiascopes.

Sensitised document base paper, transparent tracing paper base and tracing cloth.

Clocks designed for use as public clocks with dials not less than two feet in diameter or with dials having a diagonal measurement of two feet six inches or more.

Typewriters, dictaphones, calculating machines and other office machinery. Cash registers.

##### CLASSES OF GOODS BECOMING EXEMPT ON 22ND JULY, 1946.

Wigs.

---

*Status: This is the original version (as it was originally enacted).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

---

Glass chimneys and similar primary glasses, being chimneys and glasses designed for oil or candle lamps.

Fireguards.

Smoothing irons and pressing irons, being irons of a kind used for domestic purposes.

Acetylene cap lamps and acetylene hand lamps

Electric dry batteries of not more than 6 volts.

Clasp knives (but not including razors or goldsmiths' and silversmiths' wares).

Vermin traps.

Projectors for slides (including projectors for film-strips but not including epidiascopes nor cinematograph projectors).

Lenses, and other parts of, and accessories to, projectors for slides.

Vessels primarily designed for propulsion otherwise than by the occupants themselves and parts of, and accessories to, such vessels.

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

## PART II

CLASSES OF GOODS BECOMING CHARGEABLE AT REDUCED RATE ON 10TH APRIL, 1946.

Vacuum flasks and vacuum jars, being flasks and jars of a kind used for domestic purposes (but not including goldsmiths' and silversmiths' wares).

Lawn mowers and garden rollers

CLASS OF GOODS BECOMING CHARGEABLE AT REDUCED RATE ON 22ND JULY, 1946.

Wallpaper.

## PART III

CLASSES OF GOODS BECOMING CHARGEABLE AT BASIC RATE ON 10TH APRIL, 1946.

Walking sticks and canes, being sticks and canes which, except for the ferrules, are wholly of wood.

Hair waving and hair drying machines.

Garden furniture (but not including garden ornaments).

Trunks, bags, wallets, jewel cases, pouches, purses, suitcases and similar receptacles, being articles of leather, hide or skin, designed for use solely for the purposes of any trade, profession, employment or vocation and unsuitable for use for other purposes.

Photographic cameras.

Photographic enlargers.

Projectors for sub-standard film or for slides.

Lenses and other parts of, and accessories to, such cameras, enlargers or projectors as are mentioned in this Part of this Schedule.

Unexposed sensitised photographic paper, cloth, plates and film.

Musical instruments, including gramophones, player pianos and other similar instruments and accessories to, and parts of, musical instruments.

Gramophone records. Player piano records.

Radio gramophones.

---

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

---

CLASSES OF GOODS BECOMING CHARGEABLE AT BASIC RATE ON 22ND JULY, 1946.

The following articles not being made partly of fur skin (including any skin with fur, hair or wool attached),—

1. Garments or footwear made wholly or partly of silk (except silk used for stitching of seams and buttonholes) ;
2. Headgear, ties, scarves, handkerchiefs, muffs, collars, cuffs and gloves made wholly or partly of silk (except silk used for the stitching of seams and buttonholes).

Fabrics (whether in the piece, shaped or partly made up) made wholly or partly of silk (but not including pile fabrics or woven-figured fabrics).

Textile articles of a kind used for domestic purposes and soft furnishings, made wholly or partly of fabrics becoming chargeable at the basic rate as aforesaid.

#### PART IV

#### CONSEQUENTIAL AMENDMENTS OF SEVENTH SCHEDULE TO FINANCE (NO. 2) ACT, 1940.

##### AMENDMENTS OF FIRST COLUMN.

In the entry relating to articles of china, porcelain, earthenware, stoneware or other pottery ware, the words " second or " shall be deleted.

In the entry relating to glassware, the words " except as specified in the second column " shall be deleted.

The entry relating to vacuum flasks and vacuum jars shall be deleted.

In the entry relating to lawn mowers and garden rollers, garden furniture and garden ornaments, the words " Lawn mowers and garden rollers " shall be deleted.

In the entry relating to projectors for substandard films or for slides the words " or for slides," shall be deleted.

The entry relating to typewriters, dictaphones, calculating machines and other office machinery and cash registers shall be deleted.

In the entry relating to paper manufactures the word " wallpaper " shall be deleted.

##### AMENDMENTS OF SECOND COLUMN.

The entry relating to articles of china, porcelain, earthenware, stoneware or other pottery ware shall be deleted.

The entry relating to glassware shall be deleted.

Opposite the entry in the first column relating to glassware there shall be inserted the following entry :—

---

“Vacuum flasks and vacuum jars being flasks and jars of a kind used for domestic purposes (but not including goldsmiths' and silversmiths' wares).”

---

Opposite the entry relating to articles of hardware and ironmongery there shall be inserted the following entry:—

---

“Lawn mowers and garden rollers.”

---

The entry relating to household goods of celluloid, bakelite or other plastic material shall be deleted.

Opposite the entry relating to paper manufactures there shall be inserted the following entry:—

---

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

---



---

“Wallpaper.”

---

AMENDMENTS OF THIRD COLUMN.

Opposite the entry relating to headgear and immediately after the entry relating to protective helmets there shall be inserted the following entry:—

---

“Wigs.”

---

In the entry relating to textile articles of a kind used for domestic purposes, soft furnishings and bedding, the words " (other than upholstered mattresses with interior springs) " shall be deleted.

Opposite the entry relating to articles of china, porcelain, earthenware, stoneware or other pottery ware and after the entry relating to sanitary ware there shall be inserted the following entry:—

---

“Articles of china, porcelain, earthenware, stoneware or other pottery ware of a kind used in the preparation or serving of food or drink.”

---

Opposite the entry relating to glassware there shall be inserted the following entry:—

---

“Glassware of a kind used in the preparation or serving of food or drink not being cut glass.”

---

Opposite the entry relating to furniture and immediately before the entry relating to picture frames there shall be inserted the following entry:—

---

“Cupboards, dressers, draining boards and similar articles designed for use in kitchens.”

---

Opposite the entry relating to lamp chimneys and other illuminating glassware and immediately before the entry relating to domestic cooking and heating appliances there shall be inserted the following entry :—

---

“Glass chimneys and similar primary glasses being chimneys and glasses designed for oil or candle lamps.”

---

Opposite the entry relating to domestic cooking and heating appliances and immediately before the entry relating to domestic refrigerators there shall be inserted the following entries :—

---

“Accessories for domestic stoves, grates, ranges and fireplaces of the following descriptions :—

Firebricks and similar articles designed for use as fuel economizers.

Trivets and similar articles.

Fireguards.

Thermal insulation covers designed for domestic water systems.

Electric kettles and other cooking utensils incorporating heating elements (but not including goldsmiths' and silversmiths wares).

Smoothing irons and pressing irons, being irons of a kind used for domestic purposes.”

---

---

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

---

Opposite the entry relating to portable lamps and hand torches and after the entry relating to hurricane lamps and other lamps there shall be inserted the following entries :—

---

“Hand lamps designed for operation from electric mains.

Head, side and tail lamps designed for use on railways.

Signal gantry lamps.

Acetylene cap lamps and acetylene hand lamps.”

---

Opposite the entry relating to electric dry batteries and immediately before the entry relating to batteries designed for deaf aid appliances there shall be inserted the following entry :—

---

“Electric dry batteries of not more than 6 volts.”

---

Opposite the entry relating to cutlery suitable for domestic or personal use and immediately before the entry relating to appliances specially designed for persons not having the full use of their arms there shall be inserted the following entry :—

---

“Clasp knives (but not including razors or goldsmiths' and silversmiths' wares).”

---

Opposite the entry relating to articles of ironmongery and hardware there shall be inserted the following entries :—

---

“Hollow-ware of iron or steel (whether enamelled or not), aluminium, magnesium, copper or brass, being articles of a kind used in the preparation or serving of food or drink.

Vermin traps.”

---

Opposite the entry relating to projectors for sub-standard film or for slides there shall be inserted the following entry :—

---

“Projectors for slides (including projectors for film-strips but not including cinematograph projectors).

Lenses and other parts of, and accessories to, projectors exempted as aforesaid.”

---

Opposite the entry relating to unexposed sensitised photographic paper, etc., and after the entry relating to X-ray plates, film and paper and other articles there shall be inserted the following entry :—

---

“Sensitised document base paper, transparent tracing paper base and tracing cloth.”

---

Opposite the entry relating to clocks and watches and other articles there shall be inserted the following entry :—

---

“Clocks designed for use as public clocks with dials not less than two feet in diameter or with dials having a diagonal measurement of two feet six inches or more.”

---

Opposite the entry relating to appliances, apparatus, accessories and requisites for sports, games, gymnastics or athletics there shall be inserted the following entry :—

---

“Vessels primarily designed for propulsion otherwise than by the occupants themselves, and parts of, and accessories to, such vessels.”

---

---

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

---

Opposite the entry relating to fancy or household goods made wholly or partly of celluloid, bakelite or other plastic material there shall be inserted the following entry :—

---

“Articles of celluloid, bakelite or other plastic material derived from cellulose, casein, papier mache or synthetic resin being articles of a kind used in the preparation or serving of food or drink.”

---

Opposite the entry relating to pictures, prints, engravings, photographs and other articles there shall be inserted the following entry :—

---

“Cinematograph films, film-strips and lantern slides, being films, film-strips and slides containing pictures for exhibition by means of a projector.”

---

## PART V

CONSEQUENTIAL AMENDMENTS OF SEVENTH SCHEDULE TO FINANCE ACT, 1942.

In the entry relating to garments or footwear the words " or silk (except silk used for the stitching of seams and buttonholes) " shall be deleted.

In the entry relating to headgear, ties, scarves, handkerchiefs, muffs, collars, cuffs and gloves the words " or silk (except silk asked for the stitching of seams and buttonholes) " shall be deleted.

For the entry relating to walking sticks and canes there shall be substituted the following entry :—

---

“Walking sticks and canes other than walking sticks and canes which, except for the ferrules, are wholly of wood.”

---

In the entry relating to fabrics the words " Fabrics made wholly or partly of silk," shall be deleted.

The entry relating to hair waving and hair drying machines shall be deleted.

In the entry relating to garden furniture and garden ornaments the words " Garden furniture " shall be deleted.

At the end of the entry relating to trunks, bags, wallets, jewel cases, pouches, purses, suit cases and similar receptacles there shall be added the following words " and not including articles designed for use solely for the purposes of any trade, profession, employment or vocation and unsuitable for use for other purposes. "

The entries relating to the following articles shall be deleted :—

- photographic cameras;
- photographic enlargers ;
- projectors ;
- lenses and other parts of, and accessories to, cameras, enlargers and projectors ;
- unexposed sensitised photographic paper, cloth, plates and film ;
- musical instruments, including gramophones, player pianos and other similar instruments and accessories to, and parts of, musical instruments;
- gramophone records and player-piano records ;
- radio gramophones.