

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.;

Status: This is the original version (as it was originally enacted).

- (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;

Status: This is the original version (as it was originally enacted).

- (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.

Status: This is the original version (as it was originally enacted).

- (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).

SECOND SCHEDULE

Section 1.

PURCHASE TAX (NEW LIST OF CHARGEABLE GOODS, ETC.)

PART I

LIST OF CHARGEABLE AND EXEMPT GOODS, AND RATES OF TAX

NOTE:—The list in this Part of this Schedule is to be interpreted in accordance with the following rules.

- 1 Where a Group begins with a general description of the goods comprised in the Group, the goods mentioned below in the Group (including those mentioned under a heading "Exempt") comprise only goods falling within the general description.
- 2 Goods comprised in a heading "Exempt" are exempt from all charge to purchase tax (but so that an exemption of a vehicle under Group 27 shall not be taken as an exemption of its chassis from tax chargeable under Group 28).
- 3 A heading "Not chargeable under this Group" is to be taken as excluding the goods referred to from any charge to tax under that Group (but not other Groups), and not as restricting or extending the descriptions of goods to be treated as comprised in the Group.
- 4 Where any goods are chargeable at more than one rate, tax is to be chargeable in respect of them at the higher or highest of those rates.
- 5 (1) "Fur skin" includes any skin with fur, hair or wool attached.
 (2) Any reference in Group 1 to the cost of any component of a garment to the manufacturer of the garment is to be taken as referring to the total cost to him of that component ready for assembling into the garment, or, where the Commissioners of Customs and Excise are not satisfied both that the whole of the cost of the component is actually borne by the manufacturer of the garment and as to the amount thereof, the cost which in their opinion would be incurred by the manufacturer of a similar garment who did bear the whole of the said cost.

Status: This is the original version (as it was originally enacted).

GROUP 1

comprising Garments, headgear, footwear and gloves.

- | | |
|--|--------------|
| (a) Articles not comprised below in this Group | 5 per cent. |
| (b) Fur garments and fur headgear, that is to say, garments and headgear made wholly or partly of fur skin (other than rabbit skin or woolled sheep or lamb skin) but excluding articles merely trimmed with such fur skin unless, in the case of a garment, the trimming represents a cost to the manufacturer of the garment greater than the cost to him of the other components or has an area greater than one-fifth of the area of the outside material. | 30 per cent. |

Not chargeable under this Group

Helmets designed to protect the head from injury.

Exempt

- (1) Garments and footwear of a kind suitable for young children's wear, but not including fur garments as described above.
- (2) Headgear and gloves suitable only for babies' wear, but not including fur headgear as described above.
- (3) Protective boots designed for use by miners or quarrymen or moulders, and protective helmets designed for use by miners or quarrymen.
- (4) Clogs and other wooden-soled footwear, other than articles made wholly or partly of fur skin.
- (5) Surgical appliances.
- (6) Wigs.
- (7) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework.

GROUP 2

comprising Haberdashery and minor articles of apparel.

- | | |
|---|--------------|
| (a) Articles not comprised below in this Group | 15 per cent. |
| (b) Minor articles of apparel (including handkerchiefs), and accessories to apparel of the kind worn on the person. | 5 per cent. |
| (c) Articles made wholly or partly of fur skin (other than rabbit skin or woolled sheep or lamb skin). | 30 per cent. |

Not chargeable under this Group

Tissues and fabrics, whether in the piece, shaped or partly made up.

Exempt

- (1) Sewing thread, and mending and knitting wool.
- (2) Sewing and darning needles, knitting needles, bodkins, crochet hooks, pins of base metal (except hairpins, hat-pins, and tie-pins), thimbles, finger shields for needlework and tape measures.
- (3) Paper patterns.
- (4) Articles knitted or crocheted by hand without mechanical aid, including such articles embroidered by hand-needlework.

GROUP 3

Status: This is the original version (as it was originally enacted).

| | |
|--|--------------|
| (a) Beads, sequins and similar articles | 30 per cent. |
| (b) Cufflinks and studs | 30 per cent. |
| (c) Hat-pins | 30 per cent. |
| (d) Tie-pins, tie-retainers, scarf rings, scarf holders and similar articles. | 30 per cent. |
| (e) Hairpins, hair grips, hair curlers, dress combs, hair slides and similar articles. | 30 per cent. |

GROUP 4

| | |
|--|--------------|
| (a) Jewellery and imitation jewellery being articles consisting wholly or partly of stones (precious, semiprecious or imitation) or of pearls (real, cultured or imitation) or of beads. | 30 per cent. |
| (b) Articles of personal adornment and other articles of a kind worn on the person, being articles made wholly or partly of gold, silver or other precious metal (not including base metal which is coated or plated with precious metal). | 30 per cent. |
| (c) Trophy cups, bowls and similar articles of a kind awarded as prizes. | 15 per cent. |

Exempt

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 to wear with, or with miniatures or reproductions of, such orders, decorations and medals (including made-up ribbon bars).

GROUP 5

| | |
|--|--------------|
| Paper serviettes, paper doyleys, paper table covers, paper table decorations, shelf paper and similar articles of paper. | 15 per cent. |
|--|--------------|

GROUP 6

| | |
|---|-------------|
| Cushions, cushion pads, pillows, bolsters, overlay mattresses and mattress shapes, being articles of a kind used for domestic purposes. | 5 per cent. |
|---|-------------|

Exempt

Air pillows, air cushions, water beds, water pillows and water cushions, being articles of a kind used for domestic purposes.

GROUP 7

comprising Tissues and fabrics, whether in the piece, shaped or partly made up, including such tissues or fabrics which have been dyed, printed, coated or otherwise treated.

| | |
|--|-------------|
| Tissues and fabrics not exceeding 12 inches in width | 5 per cent. |
|--|-------------|

Status: This is the original version (as it was originally enacted).

Not chargeable under this Group

Tissues and fabrics exceeding 12 inches in width.

Exempt

- (1) Fabrics of the following descriptions, not being woven figured fabrics, pile fabrics, elastic fabrics, braids, fringes, gimps or similar trimmings, furnishing fabrics, floor coverings, suitings or overcoatings, nor fabrics which have been shaped or partly made-up or have been bleached, printed, embroidered or otherwise decorated:—
 - (i) jute, felt, glass fibre or asbestos fabrics;
 - (ii) woven fabrics not containing wool which weigh not less than 12 ounces per square yard;
 - (iii) woven fabrics containing wool which weigh not less than 18 ounces per square yard;
 - (iv) woven hemp fabrics and woven hemp and jute fabrics, being fabrics which weigh not less than 6 ounces per square yard but less than 12 ounces per square yard and in which the total number of picks per linear inch together with the number of ends per linear inch does not exceed forty;
 - (v) bonded fibre fabric, being a structure consisting of a web or mass of fibres held together with a bonding substance.
- (2) Knitted cotton cloth, unbleached and uncoloured, made with at least one needle omitted in every fifty needles.
- (3) Woven fabrics on which the words " industrial processing ", continuously repeated from one edge of the fabric to another, are printed in indelible ink of a contrasting colour and in letters not less than half an inch high in such a way that each side of the material is defaced by a line of the printing appearing at least every six inches or, if the printing is in straight lines running diagonally across the material at an angle of about 45 degrees, every fifteen inches.
- (4) Netting of cordage, rope or twine, including fishing net, but not including composite fabrics incorporating such netting and not including sports netting.
- (5) Bolting cloth.
- (6) Tracing cloth.
- (7) Abrasive cloth.
- (8) Machinery belting.
- (9) Grass tape, being weftless material of a width not exceeding one inch made of cotton threads laid side by side and held together by a bonding substance.
- (10) Adhesive cloth tape in widths not exceeding three inches and in lengths of not less than fifty yards.
- (11) Varnished or bitumenised cloth and varnished or bitumenised tape of the kinds used for the purpose of electrical insulation.
- (12) Lamp wick.
- (13) Lining socks and seat socks, being shaped pieces of fabric for incorporation in footwear.
- (14) Fabrics of a kind suitable for and prepared or put up in special packs as surgical dressings.
- (15) Rags.

GROUP 8

comprising Fur skin, dressed.

- | | |
|--|--------------|
| (a) Fur skin not comprised below in this Group | 30 per cent. |
| (b) Rabbit skin and woolled sheep or lamb skin | 5 per cent. |

Exempt

Australasian red opossum, undyed, in strips measuring not more than 9 inches in length and not more than one inch in width.

GROUP 9

- | | |
|--|-------------|
| (a) (i) Floor coverings of textile material and (except for tiles, strips and blocks, and except for rugs made of fur skin) other floor coverings. | 15 percent. |
|--|-------------|

Status: This is the original version (as it was originally enacted).

| | |
|---|--------------|
| (ii) Tiles, strips and blocks of a kind suitable for laying or fixing to floors or sub-floors, not of metal, and of a thickness (excluding any backing) of less than three-eighths of an inch, or, if of cork, of less than five-eighths of an inch. | 15 percent. |
| (b) Rugs made of fur skin, whether floor rugs or not:— | |
| (i) rugs not comprised below in this paragraph ... | 30 per cent. |
| (ii) lined floor rugs made of skin of the kind commonly known as sheep skin, but not containing any other fur skin. | 15 per cent. |
| GROUP 10 | |
| (a) Wallpaper | 15 per cent. |
| (b) Window display papers, being fancy papers coated, stained, printed, embossed, laminated or otherwise decorated, including coated poster papers, but not including papers in the following list. | 15 per cent. |
| <i>Goods not comprised in paragraph (b)</i> | |
| <ol style="list-style-type: none"> 1. Single-coloured corrugated papers. 2. Single-coloured papers not decorated by printing, embossing or otherwise, being chromo, surface or enamel papers, flint papers, metal-faced papers or coated art papers. 3. Papers not produced for general sale, being papers decorated with a pattern consisting of or incorporating a trade name and designed for use as box papers or wrapping papers. 4. Papers cut to a size suitable for use as box papers or as printing paper. | |
| GROUP 11 | |
| <i>comprising</i> Furniture, hardware, ironmongery, turnery, table-ware, kitchen-ware and toilet-ware, being articles of a kind used for domestic or office purposes. | |
| (a) Articles not comprised below in this Group | 15 per cent. |
| (b) Furniture, the following | 5 per cent. |
| (i) wardrobes, cupboards, tallboys, cabinets other than refrigerator cabinets, chests, chests of drawers, dressing chests, sideboards, bureaux, bookcases, bookcase units, and sets of shelves; | |
| (ii) tables, including writing and dressing tables, and trolleys; | |
| (iii) chairs, settees, stools, pouffes and other seats; | |
| (iv) hat, coat and umbrella stands and racks; | |

Status: This is the original version (as it was originally enacted).

- | | |
|--|--------------|
| (v) divans, bunks, ottomans, spring-bases, box-spring mattresses and other mattresses, not being overlay mattresses; | |
| (vi) headboards and bedstead ends; | |
| (vii) fireside curbs. | |
| (c) Mirrors, whether framed or not | 30 per cent. |

Not chargeable under this Group

Builders' hardware, sanitary ware and other articles of kinds ordinarily installed by builders as fixtures.

Exempt

- (1) Babies' high chairs, babies' cradles and stands therefor, cots and playpens.
- (2) Invalid chairs, commode chairs, commode stools and over-bed tables.
- (3) Sanitary pans, chambers, urinals, commode pans, and lids for any of those articles.
- (4) Clothes lockers of a kind installed in cloakrooms other than domestic cloakrooms, being either metal lockers or lockers with doors and frames of metal and sides and backs of hardboard.
- (5) Household brushes, brooms and mops.
- (6) Hot-water bottles and stoppers therefor.
- (7) Fire-guards, except those incorporating heating elements.
- (8) Accessories for domestic stoves, grates, ranges and fireplaces, the following:—
 - (i) trivets and similar articles;
 - (ii) accessories designed for use as fuel economisers, being fire-bricks or similar articles or being accessories designed so as, when placed above the fuel in an open fire, temporarily to convert the fire into an enclosed fire.
- (9) Thermal insulation covers designed for domestic water systems.
- (10) Thermostats.
- (11) Draught excluder strip.
- (12) Water filters designed to remove bacteria and other suspended impurities from drinking water by mechanical means, but not including filters also employing chemical reaction.

GROUP 12

comprising Appliances and apparatus, whether mechanically operated or not, of a kind used for domestic purposes, including cooking, heating and refrigerating appliances and apparatus of a kind so used, but not including mechanical lighters.

- | | |
|---|--------------|
| (a) Appliances and apparatus not comprised below in this Group. | 15 per cent. |
| (b) Appliances and apparatus designed for operation by electricity or gas. | 30 per cent. |
| (c) Oil burning space heaters, including heaters of a kind used for cooking or boiling and also for space heating. | 30 per cent. |
| (d) Sewing machines, electrically operated or not, electric motors for sewing machines, and cabinets, bases, covers, tables and stands for sewing machines. | 30 per cent. |

Not chargeable under this Group

Thermometers and barometers; lighting appliances.

Exempt

- (1) Cooking, space heating and water heating appliances (but not including oil burning space heaters other than furnaces for central heating or hot water systems, nor appliances designed for operation by electricity or gas) the following:—
 - (i) stoves, grates, ranges, fireplaces and ovens;
 - (ii) boiling rings, grillers and hot-plates;
 - (iii) radiators and convectors;

Status: This is the original version (as it was originally enacted).

- (iv) storage water heaters, circulator water heaters for tank storage, water boilers for tank storage or central heating and instantaneous water heaters.
- (2) Cooking appliances designed for operation by electricity or gas (not being appliances of a kind used for cooking and also for space heating) the following, stoves, ovens, boiling rings, grillers and hotplates.
- (3) Parts of appliances comprised in paragraphs (1) and (2) above, and parts, not electrically operated, of oil burning space heaters, but not including in either case any part or collection of parts constituting an oil burning space heater.
- (4) Appliances of the following descriptions incorporating electric fans or electric pumps or both, but not otherwise electrically operated nor operated by gas:—
 - (i) solid fuel burning space or water heaters;
 - (ii) oil burning furnaces for central heating or hot water systems, other oil burning water heaters and burners (not being space heaters) for such furnaces and water heaters;
 - (iii) radiators and convectors for connection to steam or hot water central heating systems.
- (5) Gas burning furnaces for central heating systems, whether or not incorporating electric fans or electric pumps or both, but not otherwise electrically operated, the following:—
 - (i) water boilers, but not including appliances of an output less than 30,000 British thermal units per hour;
 - (ii) 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.
- (6) Wash boilers and wash coppers.
- (7) Vaporisers (not being toilet requisites) and fumigating lamps.

GROUP 13

comprising Cutlery suitable for domestic or personal use, and spoons, forks and similar articles suitable for domestic use, including blanks of any such cutlery and of any such spoons, forks and similar articles.

Articles not comprised below in this Group | 15 per cent.

Exempt

- (1) Articles designed for use solely in the course of any trade, profession, employment or vocation and unsuitable for use for other purposes, and blanks thereof.
- (2) Articles specially designed for use by persons not having the full use of their arms, and blanks thereof.

GROUP 14

(a) Fittings of a kind used for interior domestic or office lighting, the following:— | 30 per cent.

- (i) table and floor standards (whether complete or not);
- (ii) brackets, pendants, candelabra and electroliers ;
- (iii) lanterns, shades, bowls and reflectors;
- (iv) other illuminating glassware.

(b) Incandescent mantles | 30 per cent.

Exempt

- (1) Articles of a kind used for interior domestic or office lighting, the following:—
 - (i) oil burning lamps and accessories therefor, other than globes, shades and reflectors;
 - (ii) glass chimneys and similar primary glasses, being chimneys and glasses designed for candle lamps.
- (2) Electric filament lamps suitable only for use in cinematograph projectors or in projectors for slides or for film strips.

Status: This is the original version (as it was originally enacted).

(c) Electric filament lamps not exceeding 250 watts, and fluorescent lighting tubes not exceeding 80 watts. | 30 per cent.

- Exempt*
- (1) Articles of a kind used for interior domestic or office lighting, the following:—
- (i) oil burning lamps and accessories therefor, other than globes, shades and reflectors;
 - (ii) glass chimneys and similar primary glasses, being chimneys and glasses designed for candle lamps.
- (2) Electric filament lamps suitable only for use in cinematograph projectors or in projectors for slides or for film strips.

GROUP 15

comprising Hand lamps and hand torches.

Articles not comprised below in this Group | 30 per cent.

Exempt

Acetylene hand lamps, and miners' safety lamps.

GROUP 16

(a) Garden rollers, lawn mowers and grass boxes for lawn mowers. | 30 per cent.

(b) Garden furniture | 15 per cent.

(c) Garden ornaments | 30 per cent.

GROUP 17

comprising Clocks and watches; movements and cases for, and accessories to, clocks and watches; and watch chains, wristlet watch straps and similar articles.

Articles not comprised below in this Group | 30 per cent.

- Exempt*
- (1) Clocks designed for use as public clocks with dials not less than 2 ft. in diameter or with dials having a diagonal measurement of 2 ft. 6 ins. or more.
- (2) Movements, complete with hands, designed—
- (i) for mechanical and impulse clocks with dials not less than 2 ft. in diameter or with dials having a diagonal measurement of 2 ft. 6 ins. or more; or
 - (ii) for synchronous clocks with dials not less than 2 ft. 6 ins. in diameter or with dials having a diagonal measurement of 3 ft. or more.

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 and loudspeakers suitable for use therewith. | 60 per cent.

(b) Apparatus of the domestic type designed for receiving wireless programmes re-transmitted by wire. | 60 per cent.

Exempt

Batteries and accumulators suitable for use with wireless receiving sets of the domestic or portable type.

Status: This is the original version (as it was originally enacted).

GROUP 19

(a) Musical instruments not comprised below in this Group, and parts thereof and accessories thereto. | 30 per cent.

(b) Gramophones, radiogramophones, player pianos, musical boxes and similar instruments, and parts thereof and accessories thereto. | 60 per cent.

(c) Gramophone records | 60 per cent.

Exempt

- (1) Keyboard musical instruments (except instruments of the types designed to be carried when played) and parts thereof and accessories thereto.
- (2) Gramophones specially designed for reproduction of speech from records specially adapted for the use of the blind, gramophone records for the reproduction of speech, specially adapted for the use of the blind, and gramophone records of a kind not produced in quantity for general sale.
- (3) Bells of a kind suitable for installation in a campanile or belfry, and parts thereof and accessories thereto (including playing mechanisms).

GROUP 20

comprising 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, bicycle sidecars, bicycle and sidecar combinations or tricycles), including parts thereof and accessories thereto.

Articles not comprised below in this Group | 30 per cent.

Exempt

- (1) Swings, slides (including water chutes), see-saws, roundabouts and giant strides, not being mechanically operated articles.
- (2) Gliders large enough to carry human beings, and accessories for such gliders.
- (3) Boats and other vessels large enough to carry human beings, and accessories for such boats and vessels.

GROUP 21

comprising Umbrellas, sunshades, walking sticks and canes

Articles not comprised below in this Group | 30 per cent.

Exempt

Walking sticks and canes wholly of wood except for the ferrules.

GROUP 22

Smokers' requisites, except matches and mechanical lighters. | 30 per cent.

GROUP 23

Not chargeable under this Group

Articles of a kind used primarily, and designed for use, for the purposes of any trade, profession, employment or vocation, other than document, folio, despatch or brief cases.

Exempt

- (1) Shopping baskets of cane or wicker, not being baskets fitted with lids or any other means of closing them.
- (2) Shoulder satchels of a kind designed for use by schoolchildren.

Status: This is the original version (as it was originally enacted).

comprising Trunks, bags, wallets, jewel cases, pouches, purses, suitcases, attaché cases, baskets and similar receptacles of a kind used for personal or domestic purposes (whether fitted or not).

(a) Articles not comprised below in this Group | 30 per cent.

(b) Articles which, except for external fittings, and except for bottoms of wood or other vegetable substance, are made wholly of cane or wicker. | 15 per cent.

Not chargeable under this Group

Articles of a kind used primarily, and designed for use, for the purposes of any trade, profession, employment or vocation, other than document, folio, despatch or brief cases.

Exempt

- (1) Shopping baskets of cane or wicker, not being baskets fitted with lids or any other means of closing them.
- (2) Shoulder satchels of a kind designed for use by schoolchildren.

GROUP 24

comprising Photographic cameras, and photographic enlargers, lenses and other parts of, and accessories to, photographic cameras and photographic enlargers; and unexposed sensitized photographic paper, cloth, plates and film.

Articles not comprised below in this Group. | 30 per cent.

Exempt

- (1) Cinematograph cameras for film of standard width and parts of, and accessories to, such cameras, and cinematograph film of standard width.
- (2) Cameras and enlargers, and parts thereof and accessories thereto, being articles suitable only for industrial, scientific or military use.
- (3) Photographic paper, cloth, plates and film, the following:—
 - (i) X-ray plates, film and paper;
 - (ii) ferro-prussiate and ferro-gallic paper and cloth;
 - (iii) dye-line paper, cloth and film;
 - (iv) document base paper, transparent tracing paper base and tracing cloth.

GROUP 25

comprising Pictures, prints, engravings, photographs, figures, busts, reliefs and similar articles of a kind produced in quantity for general sale; and frames for pictures, frames and stands for photographs and similar frames and stands.

Articles not comprised below in this Group | 30 per cent.

Not chargeable under this Group

1. Figures, busts and similar articles comprised in any other Group.
2. The following articles (being of a kind used for domestic purposes), namely, vessels designed for use primarily as containers for food or drink in the course of its storage, preparation or consumption, lids for use with vessels so designed, serving trays, breadboards, bowls, vases and jugs and ewers.
3. Wallpaper.
4. Maps.

Exempt

- (1) 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 3 inches.
- (2) Cinematograph films, film-strips and lantern slides being films, film-strips and lantern slides containing pictures for exhibition by means of a projector.
- (3) The following articles, if designed specially for the display of wearing apparel or coiffures, namely, figures, busts, heads and mannequin shapes.

Status: This is the original version (as it was originally enacted).

GROUP 26

- | | |
|---|--------------|
| (a) Diaries, calendars and similar articles; and articles of any of the descriptions known as greeting cards. | 30 per cent. |
| (b) Stationery and office requisites, except furniture and machinery. | 30 per cent. |

Exempt

Labels, tags, gummed seals and other marking tickets.

GROUP 27

- | | |
|---|--------------|
| (a) Road vehicles not comprised below in this Group, being vehicles constructed or adapted solely or mainly for the carriage of passengers Or having to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows:— | |
| (i) mechanically propelled vehicles | 60 per cent. |
| (ii) vehicles not mechanically propelled | 30 per cent. |
| (b) Bicycles, bicycle and sidecar combinations and tricycles constructed or adapted solely or mainly for the carriage of passengers, bicycle sidecars (including sidecar bodies without chassis) so constructed or adapted, and bicycle sidecar chassis— | |
| (i) mechanically propelled tricycles, being road vehicles of more than 8 cwt. unladen weight; | 60 per cent |
| (ii) articles not comprised in the foregoing sub-paragraph. | 30 per cent. |
| (c) Motor units (assembled or unassembled) suitable for fitting to pedal cycles to equip them with a system of mechanical propulsion. | 30 per cent. |

Exempt

- (1) 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 a type approved by the Commissioner of Police of the Metropolis as conforming to the conditions of fitness for the time being laid down by him for the purposes of the London Cab Order, 1934.
- (2) Vehicles of the following descriptions in which the accommodation for carrying passengers is only incidental to the use of the vehicle for other purposes, namely, bullion vans; mobile cinemas, sound film production vehicles and similar vehicles; mobile canteens, mobile clinics, travelling libraries, travelling shops, travelling showrooms and similar vehicles; mobile printing presses and other mobile workshops; pantechnicons and horse boxes; hearses (but not including hearsettes); tower wagons, road construction, road cleansing, road watering, refuse collecting and similar vehicles; breakdown vehicles fitted with a crane or other lifting device.

Status: This is the original version (as it was originally enacted).

GROUP 28

Road vehicle chassis, mechanically propelled | 30 per cent

GROUP 29

Fancy or ornamental articles suitable for personal or domestic use, and of a kind produced in quantity for general sale (but not including articles comprised in any other Group, textile articles of a kind used for domestic purposes or articles of a kind used as domestic soft furnishings or as domestic bedding). | 30 per cent.

GROUP 30

(a) Articles designed for use in one or more of the following processes, that is to say, waving, curling, setting, dyeing, tinting, bleaching or in any way dressing or treating the hair, including preparations and substances made up for sale for use (either alone or in conjunction with, or with an admixture of, any other preparation or substance) in any such process, but not including articles comprised in paragraph (c) below, or in Group 2, in Group 3 (e), in Group 31 (b) or in Group 32 (b) (ii). | 60 per cent.

(b) Assemblies of two or more such articles as are comprised in paragraph (a) above, or of one or more such articles together with any other article not so comprised. | 60 per cent.

(c) Hair waving and hair drying machines, and articles and appliances designed for heating the hair in the process of waving, curling or setting it. | 30 per cent.

GROUP 31

comprising Toilet requisites, except face cloths and towels.

(a) Articles not comprised below in this Group | 60 per cent.

(b) Brushes, combs, scissors, nippers, knives, razors and razor blades, razor strops, razor sharpeners, dry shavers and dry shaver heads, mirrors, sponges, dental sticks and toothpicks. | 30 per cent.

Toothbrushes; toilet paper.

Exempt

Status: This is the original version (as it was originally enacted).

GROUP 32

| | |
|--|--------------|
| (a) Perfumery | 60 per cent. |
| (b) Toilet preparations, whether medicated or not, including cosmetics:— | |
| (i) preparations not comprised below in this paragraph. | 60 per cent. |
| (ii) soap made up for sale as toilet soap; soap substitutes made up for sale as substitutes for toilet soap; baby dusting powders; shaving creams; shampoos; dentrifices; eye lotions, mouth washes and antiseptics; calamine lotion and similar alleviating preparations, unperfumed. | 30 per cent. |

GROUP 33

comprising Drugs and medicines, manufactured or prepared (except toilet preparations).

Goods not comprised below in this Group | 30 per cent.

- Exempt*
- (1) Goods complying with the provisions of Part II of the Eighth Schedule to the Finance Act, 1948.
 - (2) Goods specified in the Schedule to the Purchase Tax (No. 1) Order, 1958.

PART II

CONSEQUENTIAL AMENDMENTS OF REFERENCES

- 1 (1) In the Finance Act, 1950—
 - (a) for the reference in subsection (5) of section eighteen to an order varying or revoking Group 35 in Part I of the Eighth Schedule to the Finance Act, 1948, there shall be substituted a reference to an order varying or revoking the new Group 27 or 28; and
 - (b) in sub-paragraph (2) of paragraph 3 of the Fifth Schedule for the reference in paragraph (a) to the said Group 35 and for the reference in paragraph (b) (as originally enacted) to paragraph (c) of the said Group 35 there shall be substituted references to the new Group 27.
- (2) In subsection (9) of section seven of the Finance Act, 1956, for the reference to paragraph (a) or (b) of the said Group 35 there shall be substituted a reference to paragraph (a) or (b) of the new Group 27.
- (3) Any reference in this paragraph to a new Group shall be construed as referring to the Groups in Part I of this Schedule.
- 2 Subject to the foregoing paragraph (and to any repeal made by this Act), for any reference in any enactment to Part I of the Eighth Schedule to the Finance Act, 1948, there shall be substituted a reference to Part I of this Schedule.

Status: This is the original version (as it was originally enacted).

THIRD SCHEDULE

Section 4.

WINES (RATES OF CUSTOMS DUTY)

| Description of Wine | Rate of duty per gallon | | | | | |
|--|---|----|----|---|----|----|
| | Not qualifying for Commonwealth preference | | | Qualifying for Commonwealth preference | | |
| | £ | s. | d. | £ | s. | d. |
| Light wines:— | | | | | | |
| Still— | | | | | | |
| not in bottle at | | 13 | 0 | | 11 | 0 |
| in bottle at | 1 | 7 | 6 | 1 | 4 | 6 |
| Sparkling at | 1 | 17 | 6 | 1 | 15 | 6 |
| Other wines:— | | | | | | |
| Still— | | | | | | |
| not in bottle at | 1 | 18 | 0 | 1 | 8 | 0 |
| in bottle at | 2 | 0 | 6 | 1 | 9 | 6 |
| Sparkling at | 2 | 10 | 6 | 2 | 0 | 6 |
| together, in the case of wine exceeding 42 degrees proof spirit, with an additional duty for each degree or fraction of a degree of the excess at | | 3 | 2 | | 2 | 4 |

For the purposes of this Schedule, the expression "light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference, 27 degrees of proof spirit.

Status: This is the original version (as it was originally enacted).

FOURTH SCHEDULE

Section 5.

SWEETS (RATES OF EXCISE DUTY)

| <i>Description of Sweets</i> | <i>Rate of duty per gallon</i> | | |
|---|--------------------------------|----|----|
| | £ | s. | d. |
| Not exceeding 27 degrees proof spirit— | | | |
| Still at | | 10 | 6 |
| Sparkling at | 1 | 8 | 8 |
| Exceeding 27 degrees proof spirit— | | | |
| Still at | | 18 | 6 |
| Sparkling at | 1 | 8 | 6 |

FIFTH SCHEDULE

Section 16.

STATUTORY FEES AND CONTRIBUTIONS ELIGIBLE FOR DEDUCTION UNDER SECTION SIXTEEN

Fee payable in respect of retention of name in the Register of Architects.

Fee payable in respect of retention of name in dentists register or in roll or record kept for a class of ancillary dental workers.

Fee payable in respect of retention of name in either of the registers of ophthalmic opticians or in the register of dispensing opticians. Annual fee payable by registered patent agent.

Fee payable in respect of retention of name in register of pharmaceutical chemists.

Fee and contribution to Compensation Fund or Guarantee Fund payable on issue of solicitor's practising certificate.

Annual fee payable by registered veterinary surgeon or by person registered in the Supplementary Veterinary Register.

SIXTH SCHEDULE

Section 23.

EXTENSION OF TIME LIMITS

PART I

CLAIMS, ELECTIONS, ETC.

1 There shall be substituted—

Status: This is the original version (as it was originally enacted).

- (a) in each of the enactments shown in Table I set out below, the words " six years " for the words " twelve months " or " one year ", according as the enactment is shown in the first or second column of that Table;
- (b) in subsection (2) of section one hundred and twenty-nine of the Income Tax Act, 1952, the words " seven years " for the words " two years ";
- (c) in subsection (2) of section twenty-two of the Finance Act, 1953, the words " eight years " for the words " three years ";

and in subsection (2) of section one hundred and seven, and in subsection (3) of section one hundred and fifteen, of the Income Tax Act, 1952, after the words " upon appeal " there shall be inserted the words " (notice of which may, notwithstanding anything in this Act, be given at any time not later than six years after the end of the year of assessment) " .

Table 1

| <i>The Income Tax Act, 1952</i> | |
|---|--|
| Sections 107 (4), 129 (2), 131 (1), 133 (1) (c), 181 (2), 343 (1), 425 (8) (except the proviso), 471 (4). | Schedule 23, Part II, paragraph 9 (2). |

2 There shall be substituted—

- (a) in each of the enactments shown in Table II set out below, the words " two years " for the words " twelve months " or " one year ", according as the enactment is shown in the first or second column of that Table;
- (b) in subsection (2) of section one hundred and twenty-five of the Income Tax Act, 1952, the words " not later than two years after the end of the year of assessment " for the words " within two months after the commencement of the year of assessment ";
- (c) in subsection (1) of section four hundred and thirty-four and in subsection (1) of section four hundred and thirty-five of the Income Tax Act, 1952, the words " two years after the end of the year of assessment " for the words " the end of the year of assessment next following the year of assessment " ;
- (d) in subsection (2) of section eighteen of the Finance Act, 1952, the words " eight years " for the words " seven years ";
- (e) in subsection (2) of section twenty of the Finance Act, 1953, the words " the second year " for the words " the year " .

Table II

| <i>The Income Tax Act, 1952</i> | |
|--|----------------------------|
| Sections 318 (1), 318 (2); Schedule 20, paragraph 2 (3). | Sections 324 (1), 341 (1). |
| <i>The Finance Act, 1952</i> | |
| Sections 18 (1) (c), 18 (2). | |
| <i>The Finance Act, 1953</i> | |
| Section 23 (2). | |

Status: This is the original version (as it was originally enacted).

- 3 This Part of this Schedule shall be deemed to have come into force on the fifth day of April, nineteen hundred and fifty-eight, but this paragraph shall not enable any application, claim, election, payment or notice to be effectively made or given after that day which could not have been so made or given on that day.
- 4 Such repayments of tax, reductions of assessments and additional assessments shall be made as may be required in consequence of the foregoing provisions of this Schedule; and where any application, claim, election or notice is validly made or given in a year of assessment in which it could not have been made or given but for those provisions, no assessment or additional assessment made on any person in consequence thereof shall be out of time if made not later than three years after the end of the said year of assessment.

PART II

APPEALS, ETC.

- 5 There shall be substituted in each of the enactments shown in Table III set out below the words " thirty days " for the words " twenty-one days ", " twenty-eight days " or " ten days ", according as the enactment is shown in the first, second or third column of that Table.

Table III

| <i>The Income Tax Act. 1952</i> | | |
|--|---|---|
| Sections 51 (3), 64 (2), 64 (4), 66 (4), 200 (4), 247 (1), 247 (2), 248 (3), 450 (2), 471 (5), 510 (2), 510 (4); Schedule 5, Part II, paragraph 1; Schedule 7, Part I, paragraphs 1 and 2; Schedule 13, paragraph 1; Schedule 18, Part III, paragraph 4 (2). | Sections 251 (2) and 251 (4); Schedule 21, paragraph 7 (3), provisos (a) and (b). | Sections 42 (4), 43 (1), 45 (1), 45(2); Schedule 23, Part I, paragraph 4 (2). |

SEVENTH SCHEDULE

Section 25.

PROFITS TAX (TRANSITIONAL PROVISIONS)

- 1 (1) Subject to the provisions of this paragraph, Where, in the case of a body corporate, society or other body, the rate of dividend for any chargeable accounting period falling between the end of the standard period of that body or society and the beginning of April, nineteen hundred and fifty-eight, is less than the rate of dividend for the standard period, the gross relevant distributions to proprietors of the body or society for that chargeable accounting period shall be deemed to include an additional distribution by way of dividend computed on the amount of the paid up share capital at the end of the period at a rate equal to the difference between those rates.
- (2) If in the case of any body or society there is more than one such chargeable accounting period as is mentioned in sub-paragraph (1) of this paragraph, and the rate of dividend

Status: This is the original version (as it was originally enacted).

is higher for one, and lower for another, of those periods than for the standard period, then the amount or aggregate amount to be added by virtue of that sub-paragraph to the gross relevant distributions for the period or periods for which the rate is lower shall be reduced by the amount or aggregate amount by which the dividends included in the gross relevant distributions for any of the said periods exceed an amount computed on the amount of the paid up share capital at the end of that period at the rate of dividend for the standard period.

- (3) The amount to be added under the foregoing sub-paragraphs to the gross relevant distributions of a body or society for any chargeable accounting period shall not be greater than will amount, with any dividends included in those distributions, to three-fifths of the profits of the body or society for that period, computed without abatement and including franked investment income.
- (4) Where a body or society has been charged to tax by virtue of sub-paragraph (1) of this paragraph, and for the period between the end of the standard period and the beginning of April, nineteen hundred and sixty (or the time, if earlier, when the body or society ceases to carry on any trade or business) both the rate of dividend and the rate of earnings are less than for the standard period, there shall be given such relief (if any) by way of repayment of tax as will secure that no more tax is charged by virtue of that sub-paragraph than would have been chargeable if the rate of dividend for the standard period had been the higher of the following rates, namely,—
 - (a) the rate of dividend for the other period mentioned in this sub-paragraph; and
 - (b) the rate which bears to the rate of dividend for the standard period the same proportion as the rate of earnings for the other period bears to the rate of earnings for the standard period.
- (5) Where it is shown to the satisfaction of the Commissioners of Inland Revenue that for the standard period of a body or society the dividends included in the gross relevant distributions to proprietors comprised an amount of an exceptional nature, or the rate of dividend was for other special reasons (unrelated to the amount available for distribution) exceptionally high, and that in consequence that rate of dividend is inequitable as a measure of liability to tax under this paragraph, the Commissioners may direct that the rate of dividend of the body or society for the standard period shall be treated for the purposes of this paragraph as reduced to such extent as appears to the Commissioners to be just in the circumstances.

A body or society aggrieved by the decision of the Commissioners of Inland Revenue on an application for a direction under this sub-paragraph may appeal to the Special Commissioners, and all the provisions of the enactments relating to appeals against assessments to the profits tax (including the provisions enabling the Commissioners of Inland Revenue to make regulations) shall have effect with respect to any appeal to the Special Commissioners under this sub-paragraph.

- (6) References in this paragraph to the rate of dividend or to the rate of earnings of a body or society for any period shall be taken as referring respectively to the monthly rate relative to the amount of the paid up share capital at the end of the period of the dividends included in the gross relevant distributions to proprietors for the period, and to the monthly rate relative to the said amount of the profits for the period computed without abatement and including franked investment income (any fraction of a month being reckoned in computing either rate as a month):

Provided that—

Status: This is the original version (as it was originally enacted).

- (a) if the period is not a period for which accounts are made up (in this paragraph referred to as a "period of account"), the rate shall be the rate or the average of the rates for the period or periods of account in which it is comprised (any such average being taken according to the number of months or parts of a month at each rate in the period); and
 - (b) the gross relevant distributions for a period of account which is not a chargeable accounting period shall be computed as if it were.
- (7) For the purposes of this paragraph any amount of share capital treated by a body or society as paid up since the end of the standard period in consideration of the retention by the body or society of sums distributable by way of dividend; or in consequence of the application by the body or society to that purpose of any sums, whether distributable or not, shall be disregarded.
- (8) For the purposes of this paragraph the standard period of a body or society is its last period of account for which either—
- (a) the rate of dividend cannot be affected by virtue of paragraph (a) of subsection (1) of section thirty-five of the Finance Act, 1947, by any declaration of dividends made on or after the fifteenth day of April, nineteen hundred and fifty-eight; or
 - (b) the body or society in general meeting has before the said day finally decided the total amount of the dividends (if any):

Provided that—

- (i) where the length of a period of account is less than that regularly adopted for the preceding periods of account, it shall not be treated as the standard period but shall be disregarded, unless it is shown to the satisfaction of the Commissioners of Inland Revenue that the length of the period was determined before the said day; and
 - (ii) where a decision as to dividends is made by a body or society in general meeting after the said day in accordance with a recommendation of the directors, and the directors' decision to make that recommendation was, with their authority, publicly announced before the said day, the decision of the body or society shall be treated for the purposes of this sub-paragraph as made before the said day.
- 2 (1) Any notice given by a principal company under subsection (1) of section twenty-two of the Finance Act, 1937 (which relates to groups of companies), may, at any time within six months of the passing of this Act or such longer time as the Commissioners of Inland Revenue may allow, be revoked by that company by notice in writing to the Commissioners, and a notice given as respects more than one subsidiary may be so revoked as respects any or all of them.
- (2) A notice revoked under this paragraph shall not have or be deemed to have had effect for any period after the end of March, nineteen hundred and fifty-eight, in relation to any subsidiary as respects which it is so revoked; but its revocation shall not revive any previous notice.
- (3) Any election made by an assurance company under paragraph 5 of Part III of the Eighth Schedule to the Finance Act, 1947, may be revoked under this paragraph within the like time, in the like manner and with the like effect as such a notice as aforesaid.

- (4) This paragraph shall not authorise the revocation of any notice given after the passing of this Act, unless the notice has effect for a period beginning before the end of March, nineteen hundred and fifty-eight.

EIGHTH SCHEDULE

Section 30.

ESTATE DUTY (QUICK SUCCESSIONS)

- 1 (1) The net value after the earlier death of any property forming part of the deceased's estate at his death and transferred to a person specifically entitled thereto shall be taken to be the value on which estate duty was payable on that death, less the amounts payable out of that property in respect of death duties on that death or of liabilities of the deceased or his estate, other than amounts deducted in arriving at that value or met in the course of administration out of or by means of other property passing on the death.
- (2) Property paid or appropriated on the earlier death in or towards satisfaction of legacies (other than property forming part of the deceased's estate at his death and transferred to a person specifically entitled thereto) shall be regarded as being the same as the property passing on the death and not so transferred, and any property so paid or appropriated shall be treated as being of a net value after the death equal to its value at the time when it is paid or appropriated, after allowing for any charge or incumbrance subject to which it is paid or appropriated; and similarly with property distributed on the coming to an end of a settlement (whether on the earlier death or not).
- In this sub-paragraph " legacy " includes any right conferred by a testamentary disposition or arising by reason of intestacy.
- (3) Any sums received on the earlier death under any policy or contract of assurance on the life of the deceased, where sub-paragraph (2) of this paragraph does not apply, shall be regarded as being the same property as that policy or contract, and to be of a net value after the death equal to the value on which duty is payable on that death, less any death duties payable thereout on that death.
- (4) Save as otherwise provided, the net value after the earlier death of any property shall be taken to be the value on which estate duty is payable on that death, less any death duties payable thereout on that death.
- 2 (1) Property to which the (second) deceased is at his death or has at any time since the earlier death been beneficially entitled (not being property which is or would apart from this paragraph be regarded as being property on which duty was payable on the earlier death) shall be regarded as being the same property as any sum of money received by him on the earlier death (being a sum which is or is to be regarded as being property on which duty was payable as aforesaid), if and to the extent to which it is shown to the satisfaction of the Commissioners that the property can be so regarded on the assumption that the property at any time paid away or otherwise disposed of by the deceased since the earlier death was (as far as might be) property other than that representing the said sum, or, in so far as the property retained by the deceased at his death is not sufficient to represent the said sum, that the sum was applied by him rateably in making any gifts or settlements property comprised in which is chargeable with estate duty on his death.

Status: This is the original version (as it was originally enacted).

- (2) Where the (second) deceased received on the earlier death property other than a sum of money, and before his death he has ceased to have possession and enjoyment of it in any circumstances in which he can be regarded as receiving money or money's worth in substitution for it, sub-paragraph (1) of this paragraph shall apply as if the property received by him on the earlier death had consisted of a sum of money equal to the net value of that property after the earlier death or to the amount or value (at the time when he ceased to have possession and enjoyment of that property) of what he so receives in substitution for that property, whichever is the less.
 - (3) References in the foregoing sub-paragraphs to a sum of money or other property being received by the deceased on the earlier death include its being received by him under a gift inter vivos in respect of which estate duty was chargeable on the earlier death and to its being received by him on the distribution under a settlement of property in respect of which duty was so chargeable.
 - (4) The duty to be reduced by relief given by virtue of this paragraph shall be the duty payable on any property comprised in the deceased's estate at his death, or in the gift or settlement, as the case may be, other than property in respect of which relief is given apart from this paragraph, but subject to the limit imposed on the amount of the relief by subsection (2) of section thirty of this Act.
 - (5) For the purposes of subsection (3) of section thirty of this Act, relief given by virtue of this paragraph shall be treated as given only on a part of the property on which the duty is reduced equal in value to the amount on which relief is given.
- 3
- (1) The provisions of this paragraph shall have effect where the property chargeable with duty on the later death is or has been settled property.
 - (2) The property at any time comprised in a settlement shall be regarded as the same property, notwithstanding any substitution of one item for another; and any reference in paragraph (b) of subsection (1) of section thirty of this Act or in this Schedule to the person entitled to property shall, in the case of settled property be taken as referring to the persons in whom the property is vested or the trusts of the settlement.
 - (3) Where there has been a purchase for a consideration in money or money's worth of an interest under the settlement, relief shall not be allowed on the death of a person who acquired his title to the property chargeable (or his interest therein) by or under that purchase, except by reference to the death of another such person, nor be allowed by reference to the death of such a person, except on the death of another such person.
 - (4) Where on the later death the settled property is chargeable with duty by virtue of section forty-three of the Finance Act, 1940, and the settlement has come to an end before the death as respects any part of that property, then in relation to that part of the property paragraph (b) of subsection (1) of section thirty of this Act and sub-paragraph (2) of this paragraph shall apply as if any reference to a time immediately before the death were a reference to a time immediately before the coming to an end of the settlement as respects that part of the property; and relief shall not be allowed by reference to a death occurring after the end of the settlement, other than the death of the settlor or of a person who received property distributed under the settlement when it came to an end and did not acquire his title thereto by or under a purchase for a consideration in money or money's worth made at any time (whether by him or another).
 - (5) Where relief is allowed in a case to which sub-paragraph (4) of this paragraph applies by reference to the death of a person receiving property distributed under the

Status: This is the original version (as it was originally enacted).

settlement, and that property includes (or is treated as including) a sum of money, then—

- (a) the property chargeable with duty on the later death shall be regarded as being the same as any property forming part of the said person's estate or otherwise chargeable with duty on his death to the extent to which it is shown to the satisfaction of the Commissioners that that property can be regarded as being the same property as that sum, on the assumption that the property at any time paid away or otherwise disposed of by the said person since the coming to an end of the settlement was (as far as might be) property other than that representing the said sum, or, in so far as the property forming part of his estate is not sufficient to represent the said sum, that the sum was applied by him rateably in making any gifts or settlements the property comprised in which is chargeable with estate duty on his death; and
- (b) where the said person has before his death ceased to have possession and enjoyment of any property distributed to him under the settlement other than a sum of money, and has done so in any circumstances in which he can be regarded as receiving money or money's worth in substitution for it, paragraph (a) of this sub-paragraph shall apply as if the property distributed to him had included, instead of that property, a sum of money equal to the amount or value (at the time when he ceases to have possession and enjoyment of that property) of what he so receives in substitution for it:

- (6) Where on the later death settled property is chargeable with duty by reason of the coming to an end of an interest limited to cease on the death (or a disposition or determination of such an interest), and relief is allowed either—
 - (a) by reference to an earlier death on which there passed an interest expectant on or subject to the interest so limited; or
 - (b) in a case to which sub-paragraph (4) of this paragraph applies,by reference to the death of a person receiving property distributed under the settlement;

the net value of the relevant property after the earlier death shall be taken to be the value on which estate duty is payable on the earlier death, except that in the case of property referred to in paragraph (a) or (b) of sub-paragraph (5) of this paragraph it shall be taken to be the amount of the sum of money there referred to.

- 4 (1) The provisions of this paragraph shall have effect where property is chargeable on the later death as property comprised in a gift inter vivos made by the deceased.
- (2) Paragraph (b) of subsection (1) of section thirty of this Act shall apply as if any reference to a time immediately before the death were a reference to the time when the gift is made, but relief shall not be allowed by reference to the death of any person who has acquired his title to the property in question by or under a purchase for a consideration in money or money's worth made since that time (whether by him or by another).
- (3) Subject to the following sub-paragraph the property on which duty is chargeable on the later death as property comprised in the gift shall be regarded as being the same as the property originally comprised in the gift.
- (4) Where the donee has died before the donor, relief shall not be allowed by reference to any death subsequent to that of the donee, and for the purpose of allowing relief by reference to the death of the donee—

Status: This is the original version (as it was originally enacted).

- (a) the property chargeable on the later death shall be regarded as being the same as—
- (i) the property on which duty would have been so chargeable if the donor had died immediately before the donee; and
 - (ii) if that property, not being settled property, includes (or is treated as including) a sum of money, any other property forming part of the donee's estate or otherwise chargeable with duty on his death to the extent to which it is shown to the satisfaction of the Commissioners that that property can be regarded as property comprised in the gift on the assumption that the property at any time paid away or otherwise disposed of by the donee since the gift was (as far as might be) property other than that representing the property so comprised, or, in so far as the property forming part of the donee's estate is not sufficient to represent the said sum, that the sum was applied by him rateably in making any gifts or settlements property comprised in which is chargeable with estate duty on his death; and
- (b) the net value after the donee's death of the property referred to in sub-paragraph (i) of paragraph (a) above shall be taken to be the value on which estate duty is payable on the donee's death, and of the property referred to in sub-paragraph (ii) shall be taken to be the amount of the sum of money in question.

5 For the purposes of section thirty of this Act and of this Schedule, a disposition for partial consideration treated as a gift inter vivos for the purpose of charging duty on the later death shall not be regarded as a purchase for a consideration in money or money's worth; but where relief is given in respect of property comprised in the gift, the net value after the earlier death of the relevant property shall be abated in the same proportion in which the value on which estate duty is payable on the later death is abated by reason of the consideration.

6 In this Schedule " death duties " includes duties payable under the law of any country or territory.

NINTH SCHEDULE

Section 40.

ENACTMENTS REPEALED

PART I

CUSTOMS, EXCISE AND PURCHASE TAX REPEALS

| Session and Chapter | Short title | Extent of Repeal |
|--|-----------------------|--|
| 17 & 18 Geo. 5. c. 10. | The Finance Act, 1927 | Section six. |
| 11 & 12 Geo. 6. c. 49. | The Finance Act, 1948 | From the beginning of October, nineteen hundred and fifty-eight, section twenty and in the Eighth Schedule, Part I; and, from the beginning of August, |

Status: This is the original version (as it was originally enacted).

| Session and Chapter | Short title | Extent of Repeal |
|---------------------------------------|------------------------------------|---|
| 12, 13 & 14 Geo. 6. c. 47. | The Finance Act, 1949 | nineteen hundred and fifty-eight, the words " including naphtha and methylic alcohol purified so as to be potable" in the Third Schedule. Section five; the Third Schedule; and, from the beginning of the year nineteen hundred and fifty-nine, section four and the Second Schedule. |
| 12, 13 & 14 Geo. 6. c. 89. | The Vehicles (Excise) Act, 1949. | Subject to subsection (7) of section seven of this Act, subsections (2), (4) and (6) of section eleven and subsection (3) of section twelve. |
| 15 & 16 Geo. 6. and 1 Eliz. 2. c. 44. | The Customs and Excise Act, 1952. | From the beginning of August, nineteen hundred and fifty-eight, subsection (1) of section one hundred and fifteen. |
| 4 & 5 Eliz. 2. c. 54. | The Finance Act, 1956. | Subject to subsection (7) of section seven of this Act, subsection (4) of section five. |
| 5 & 6 Eliz. 2. c. 49. | The Finance Act, 1957. | From the beginning of October, nineteen hundred and fifty-eight, section eight. |
| 6 & 7 Eliz. 2. c. 6. | The Import Duties Act, 1958. | In the First Schedule, in paragraph 3, subparagraph (2) and subparagraph (3) from the second " and " onwards. |
| 6 & 7 Eliz. 2. c. 9. | The Entertainments Duty Act, 1958. | In section one, subsection (1) from " of the amount" onwards; section seven; and, except as respects entertainments given on or before the fourth day of October, nineteen hundred and fifty-eight, and except as respects allowances for spoilt and unused stamps, subsection (1)-pf section three from the beginning of paragraph (a) to " ticket" in paragraph (b), in subsection (2) of section |

Status: This is the original version (as it was originally enacted).

| Session and Chapter | Short title | Extent of Repeal |
|---------------------|-------------|---|
| | | three the words "in the case of admission otherwise than by stamped ticket", subsections (3), (4) and (5) of section three and subsection (1) of section six from " and in particular" onwards. |

TREASURY ORDERS

| Reference | Title | Extent of Repeal |
|---|---|--|
| S.I. 1956/383 (1956 II, p. 1927). | The Purchase Tax (Consolidation) Order, 1956. | The whole Order except in so far as it amends Part II of the Eighth Schedule to the Finance Act, 1948. |
| S.I. 1956/485 (1956 II, p. 1942). | The Purchase Tax (No. 2) Order, 1956. | The whole Order. |

The repeals of Treasury orders shall have effect from the beginning of October nineteen hundred and fifty-eight.

PART II

PROFITS TAX REPEALS

A. Repeals resulting from this Act

| Session and Chapter | Short title | Extent of Repeal |
|--|--------------------------------|---|
| 1 Edw. 8. & 1 Geo. 6. c. 54. | The Finance Act, 1937. | In section nineteen, subsections (1) and (5); and, from the beginning of the year nineteen hundred and fifty-nine, paragraph 5 of Part I of the Fifth Schedule, down to the word " and ". |
| 5 & 6 Geo. 6. c. 21. | The Finance Act, 1942. | In section thirty-six, subsection (1) to the word " accordingly ", and subsection (2) from "and ending" onwards; in the Ninth Schedule the words " subsection (1) of section nineteen of the Finance Act, 1937 and ". |
| 9 & 10 Geo. 6. c. 13. | The Finance (No. 2) Act, 1945. | From the beginning of the year nineteen hundred and fifty-nine, the words "and the national defence contribution |

Status: This is the original version (as it was originally enacted).

| Session and Chapter | Short title | Extent of Repeal |
|-------------------------------------|--------------------------------|---|
| 10 & 11 Geo. 6. c. 35. | The Finance Act, 1947. | " in subsection (1) of section thirty-five. Section thirty; in subsection (1) of section thirty-two the proviso in the new sub-paragraph (1) of paragraph 7 of the Fourth Schedule to the Finance Act, 1937; section thirty-four; section thirty-five, except subsection (5); sections thirty-six and thirty-seven; in section thirty-eight, in subsection (1), the words " and the gross relevant distributions " in both places in paragraph (a), and the words from " and no distributions " to " as aforesaid" in paragraph (jb), and subsection (2); sections thirty-nine to forty-two; in Part I of the Eighth Schedule, in paragraph 6, paragraph (d) of sub-paragraph (2). |
| 11 & 12 Geo. 6. c. 49. | The Finance Act, 1948. | Sections sixty-nine and seventy; in section seventy-one, subsection (2) from " and the said increase " onwards. |
| 14 & 15 Geo. 6. c. 43. | The Finance Act, 1951. | Section twenty-nine (but not so as to confer any new right to relief for losses or to deductions for wear and tear); section thirty-one. |
| 15 & 16 Geo. 6. & 1 Eliz. 2. c. 10. | The Income Tax Act, 1952 | In the Twenty-first Schedule, sub-paragraph (5) of paragraph 10. |
| 15 & 16 Geo. 6. & 1 Eliz. 2. c. 33. | The Finance Act, 1952. | Section thirty-five; subsection (3) of section sixty-seven. |
| 1 & 2 Eliz. 2. c. 34. | The Finance Act, 1953. | Section twenty-eight. |
| 4 & 5 Eliz. 2. c. 17. | The Finance (No. 2) Act, 1955. | In the Second Schedule, in sub-paragraph (3) of paragraph 3 the words " and subsections (1) and (2) of section thirty-nine ", the word " respectively " and |

Status: This is the original version (as it was originally enacted).

| Session and Chapter | Short title | Extent of Repeal |
|-----------------------|------------------------|---|
| 4 & 5 Eliz. 2. c. 54. | The Finance Act, 1956. | the words " and to persons resident outside the United Kingdom ". In section twenty-nine, subsections (1) and (2); in section thirty, in subsection (3) the words " or distributions " and the words " and about distributions ", and subsections (4) and (5); section thirty-one; the Fourth Schedule except subparagraph (1) of paragraph 1. |
| 5 & 6 Eliz. 2. c. 49. | The Finance Act, 1957. | Section forty ; in the Seventh Schedule, paragraphs 4 to 8, paragraph 11 and subparagraph (2) of paragraph 12. |

B. Repeals of provisions superseded by earlier Acts

| Session and Chapter | Short title | Extent of Repeal |
|-------------------------------------|--------------------------------|--|
| 10 & 11 Geo. 6. c. 35. | The Finance Act, 1947 | Subsections (2) to (5) of section forty-seven. |
| 11 & 12 Geo. 6. c. 9. | The Finance (No. 2) Act, 1947. | Section seven. |
| 12, 13 & 14 Geo. 6. c. 64. | The Profits Tax Act, 1949 | The whole Act. |
| 14 & 15 Geo. 6. c. 43. | The Finance Act, 1951. | Section twenty-eight; the Sixth Schedule. |
| 15 & 16 Geo. 6. & 1 Eliz. 2. c. 33. | The Finance Act, 1952. | In section thirty-three, subsections (2) to (4); the Seventh Schedule. |
| 4 & 5 Eliz. 2. c. 17. | The Finance (No. 2) Act, 1955. | Section two; the Second Schedule, except paragraph 3. |

These repeals (other than repeals expressed to operate from the beginning of the year nineteen hundred and fifty-nine) shall not affect liability to the profits tax for chargeable accounting periods ending at or before the end of March, nineteen hundred and fifty-eight.

Status: This is the original version (as it was originally enacted).

PART III

STAMP DUTY REPEALS

| Session and Chapter | Short title | Extent of Repeal |
|------------------------|---|--|
| 54 & 55 Vict. c. 39. | The Stamp Act, 1891. | In the First Schedule, in the heading " Conveyance or Transfer on sale ", the words from " Where" to the last entry in the second column. |
| 10 Edw. 7. c. 8. | The Finance (1909-10) Act, 1910. | Section seventy-three; section seventy-five, so far as it relates to duty chargeable by reference to the heading " Conveyance or Transfer on sale ". |
| 9 & 10 Geo. 5. c. 35. | The Housing, Town Planning, etc. Act, 1919. | In proviso (b) to paragraph (d) of section forty-nine, the words " shall not be liable to stamp duty and ". |
| 10 & 11 Geo. 5. c. 18. | The Finance Act, 1920. | Subsection (1) of section thirty-six. |
| 10 & 11 Geo. 6. c. 35. | The Finance Act, 1947. | In subsection (2) of section fifty-two, sub-paragraphs (iii) and (viii) of paragraph (a) together with the reference to the said sub-paragraph (iii) in paragraph (c), and sub-paragraph (iv) of paragraph (a), together with the reference to it in paragraph (c) so far as they relate to duty chargeable by reference to the heading " Conveyance or Transfer on sale "; in subsection (1) of section fifty-four the words "the heading 'Conveyance or Transfer on sale "'. |
| 1 & 2 Eliz. 2. c. 34. | The Finance Act, 1953. | Subsection (2) of section thirty-one from the beginning to the words " transfer: and " |
| 4 & 5 Eliz. 2. c. 54. | The Finance Act, 1956. | Section thirty-seven. |

These repeals shall have effect from the beginning of August, nineteen hundred and fifty-eight.

Status: This is the original version (as it was originally enacted).

PART IV

MISCELLANEOUS REPEALS

| Session and Chapter | Short title | Extent of Repeal |
|-------------------------------------|--|--|
| 40 & 41 Vict. c. 45. | The Treasury Chest Fund Act, 1877. | The whole Act, but without prejudice to the operation of section four as respects accounts for the financial year 1957-58. |
| 56 & 57 Vict. c. 18. | The Treasury Chest Fund Act, 1893. | The whole Act. |
| 4 & 5 Geo. 5. c. 10. | The Finance Act, 1914. | Section fifteen. |
| 26 Geo. 5. & 1 Edw. 8. c. 43. | The Tithe Act, 1936. | From the second day of October, nineteen hundred and fifty-eight, subsections (1) and (2) of section thirteen, in subsection (1) of section fourteen, the words " one half of " and the words " each instalment payable in ", in subsection (1) of section forty-seven the words " and' payment date'" and in subsection (4) of section forty-seven the words " and any instalment of an annuity " |
| 15 & 16 Geo. 6. & 1 Eliz. 2. c. 10. | The Income Tax Act, 1952. | In, section one hundred and three, in paragraph (c) of subsection (1), the words from " any individual" to " or by"; in section four hundred and forty-eight, in subsection (2), the words from "or to any parts " to the end of the subsection; in section four hundred and seventy-nine, subsection (3). |
| 2 & 3 Eliz. 2. c. 44. | The Finance Act, 1954. | Subsection (4) of section thirty. |
| 3 & 4 Eliz. 2. c. 15. | The Finance Act, 1955. | In section two, subsection (6). |
| 5 & 6 Eliz. 2. c. 49. | The Finance Act, 1957. | In section twelve, subsection (21). |
| 6 & 7 Eliz. 2. c. 19. | The Nationalised Industries Loans Act, 1958. | The whole Act. |

Status: This is the original version (as it was originally enacted).

TABLE OF STATUTES REFERRED TO IN THIS ACT

| Short Title | Session and Chapter |
|---------------------------------------|-----------------------------|
| Wills Act, 1837 | 7 Will. 4 & 1 Vict. c. 26. |
| Stamp Act, 1891 | 54 & 55 Vict. c. 39. |
| Finance Act, 1894 | 57 & 58 Vict. c. 30. |
| Small Dwellings Acquisition Act, 1899 | 62 & 63 Vict. c. 44. |
| Finance Act, 1908 | 8 Edw. 7. c. 16. |
| Finance (1909-1910) Act, 1910 | 10 Edw. 7 & 1 Geo. 5. c. 8. |
| Finance Act, 1921 | 11 & 12 Geo. 5. c. 32. |
| Housing Act, 1925 | 15 & 16 Geo. 5. c. 14. |
| Housing (Scotland) Act, 1925 | 15 & 16 Geo. 5. c. 15. |
| Finance Act, 1927 | 17 & 18 Geo. 5. c. 10. |
| Finance Act, 1930 | 20 & 21 Geo. 5. c. 28. |
| Tithe Act, 1936 | 26 Geo. 5 & 1 Edw. 8.c. 43. |
| Public Health Act, 1936 | 26 Geo. 5 & 1 Edw. 8.c. 49. |
| Housing Act, 1936 | 26 Geo. 5 & 1 Edw. 8.c. 51. |
| Finance Act, 1937 | 1 Edw. 8 & 1 Geo. 6. c. 54. |
| Finance Act, 1938 | 1 & 2 Geo. 6. c. 46. |
| Finance Act, 1939 | 2 & 3 Geo. 6. c. 41. |
| Finance Act, 1940 | 3 & 4 Geo. 6. c. 29. |
| Finance (No. 2) Act, 1940 | 3 & 4 Geo. 6. c. 48. |
| Water Act, 1945 | 8 & 9 Geo. 6. c. 42. |
| Finance (No. 2) Act, 1945 | 9 & 10 Geo. 6. c. 13. |
| Finance Act, 1946 | 9 & 10 Geo. 6. c. 64. |
| New Towns Act, 1946 | 9 & 10 Geo. 6. c. 68. |
| Finance Act, 1947 | 10 & 11 Geo. 6. c. 35. |
| Local Government (Scotland) Act, 1947 | 10 & 11 Geo. 6. c. 43. |
| Finance Act, 1948 | 11 & 12 Geo. 6. c. 49. |
| Finance Act, 1949 | 12, 13 & 14 Geo. 6. c. 47. |
| Housing Act, 1949 | 12, 13 & 14 Geo. 6. c. 60. |
| Housing (Scotland) Act, 1949 | 12, 13 & 14 Geo. 6. c. 61. |
| Vehicles (Excise) Act, 1949 | 12, 13 & 14 Geo. 6. c. 89. |
| Finance Act, 1950 | 14 Geo. 6. c. 15. |
| Housing (Scotland) Act, 1950 | 14 Geo. 6. c. 34. |
| Finance Act, 1951 | 14 & 15 Geo. 6. c. 43. |

Status: This is the original version (as it was originally enacted).

| Short Title | Session and Chapter |
|--|------------------------------------|
| Tithe Act, 1951 | 14 & 15 Geo. 6. c. 62. |
| Income Tax Act, 1952 | 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10. |
| Finance Act, 1952 | 15 & 16 Geo. 6 & 1 Eliz. 2. c. 33. |
| Customs and Excise Act, 1952 | 15 & 16 Geo. 6 & 1 Eliz. 2. c. 44. |
| Finance Act, 1953 | 1 & 2 Eliz. 2. c. 34. |
| Finance Act, 1954 | 2 & 3 Eliz. 2. c. 44. |
| Finance (No. 2) Act, 1955 | 4 & 5 Eliz. 2. c. 17. |
| Finance Act, 1956 | 4 & 5 Eliz. 2. c. 54. |
| Road Traffic Act, 1956 | 4 & 5 Eliz. 2. c. 67. |
| Finance Act, 1957 | 5 & 6 Eliz. 2. c. 49. |
| Housing Act, 1957 | 5 & 6 Eliz. 2. c. 56. |
| National Insurance (No. 2) Act, 1957 | 6 & 7 Eliz. 2. c. 1. |
| Import Duties Act, 1958 | 6 & 7 Eliz. 2. c. 6. |
| Entertainments Duty Act, 1958 | 6 & 7 Eliz. 2. c. 9. |
| Overseas Service Act, 1958 | 6 & 7 Eliz. 2. c. 14. |
| Nationalised Industries Loans Act, 1958 | 6 & 7 Eliz. 2. c. 19. |
| Housing (Financial Provisions) Act, 1958 | 6 & 7 Eliz. 2. c. 42. |