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SCHEDULES

EIGHTH SCHEDULE

PURCHASE TAX (AMENDMENTS OF LIST OF CHARGEABLE GOODS)

PART II

ADDITIONS TO LIST OF CHARGEABLE GOODS

GROUP 34

comprising Chocolates, sweets and similar confectionery (including drained, glace or crystallised fruits); and chocolate biscuits and other confectionery having a case or coating of chocolate couverture, but not including cakes in such a case or coating.

Articles not comprised below in this Group 15%

Exempt

- (1) Chocolate couverture not prepared or put up for retail sale.
- (2) Drained cherries.
- (3) Candied peels.

GROUP 35

(a) Manufactured beverages, including fruit juices and bottled waters, and syrups, concentrates, essences, powders, crystals or other products for the preparation of beverages, but not including beverages or products in the list set out at the end of this Group. 15%

(b) Containers of gas for the preparation of carbonated beverages. 15%

Goods not comprised in paragraph (a)

1. Beverages chargeable with any duty of customs or excise specifically charged on spirits, beer, wine or British wine, and preparations thereof.
2. Tea, mate, herbal teas and similar products, and preparations and extracts thereof.
3. Cocoa, coffee, and chicory and other roasted coffee substitutes, and preparations and extracts thereof.
4. Preparations and extracts of meat, yeast, egg or milk.

GROUP 36

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Ice-cream, ice lollies, water ices and similar frozen products, and prepared mixes and powders for making such products.	15%
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