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SCHEDULES.

FIFTH SCHEDULE

Section 11.

PURCHASE TAX: EXEMPTIONS AND REDUCTIONS.

PART I

CLASSES OF GOODS BECOMING EXEMPT, AND DATES FROM WHICH EXEMPTIONS OPERATE.

Classes of Goods	Dates from which exemptions operate
Domestic water niters designed to remove bacteria and other suspended impurities from drinking water by mechanical means, but not including filters also employing chemical reaction.	16th April 1947
Children's safety reins and children's safety- harness.	
Thermostats.	
Dustbins, buckets and pails and lids for any of those articles.	
Projectors for sub-standard film, and lenses and other parts of, and accessories to, such projectors.	} 10th July 1947
Appliances, apparatus, accessories and requisites for sports, games, gymnastics or athletics, not being mechanically operated articles, the following,—swings, slides (including water chutes), see-saws, roundabouts and giant strides.	

PART II

CLASSES OF GOODS BECOMING CHARGEABLE AT REDUCED RATE, AND DATES FROM WHICH REDUCTIONS OPERATE.

Classes of Goods	Dates from which reductions operate
 Floor coverings, including linoleum, but not including the following articles— (a) carpets, carpeting, mats and matting, being articles of textile material; (b) rugs; 	} 16th April, 1947

Classes of Goods	Dates from which reductions operate
(c) wooden floor coverings.	Dates from which reductions operate
Chambers not supplied as part of a toilet service, and chair pans and commode pans, and lids for such chambers and pans as aforesaid.	
Hot water bottles of a kind designed for use as bed warmers or foot warmers.	
Requisites for cricket of the following descriptions,—bats, balls, stumps and bails, and wicket-keepers' and batsmen's pads and gloves.	
Footballs and parts of footballs, and footballers' shinguards.	
Requisites for hockey, but not for ice hockey, of the following descriptions,—sticks, balls and shinguards.	
Boxing gloves.	
Rowing boats specially designed as racing boats.	
 Floor coverings of the following descriptions :— (a) rush, grass, raffia, straw or reed woven mats and rush, grass, raffia, straw or reed woven matting; (b) woven mats and woven matting, being mats and matting whereof the warp or weft consists of tow of flax. 	
Requisites for shinty and hurley of the following descriptions,—sticks, balls and shinguards.	
Requisites for lawn bowls of the following descriptions,—bowls and jacks.	} 10th July 1947
Requisites for lacrosse of the following descriptions,—crosses, balls and gauntlets.	
Netballs.	
Requisites for athletics, the following,— throwing hammers and handles therefor, regulation shot, relay batons, discuses, vaulting poles, hurdles, and javelins and heads and shafts therefor.	
Inflatable leather balls made in panels or sections, and parts thereof.	
Racing oars, spoon-bladed, not less than 12 feet in length.	

PART III

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CLASSES OF GOODS BECOMING CHARGEABLE AT BASIC RATE, AND DATES FROM WHICH REDUCTIONS OPERATE.

Classes of Goods	Dates from which reductions operate
Razor strops and razor sharpeners, but not" including strops and sharpeners supplied as part of a toilet set.	} 16th April 1947
Dental sticks and toothpicks.	
Reproductions produced in quantity for general sale, irrespective of size, and whether plain or coloured, of such pictures, prints, engravings and similar articles as were executed more than one hundred years before the date on which tax becomes due in respect of the reproductions.	10th July 1947