

ISLE OF MAN  
TO WIT

By His Excellency Sir Ronald Herbert Garvey  
K.C.M.G., K.C.V.O., M.B.E., Lieutenant  
Governor of the said Isle, &C., &C., &C.

THE PURCHASE TAX ACT, 1949

THE PURCHASE TAX (ISLE OF MAN) (NO.5) ORDER 1960

I, the said Lieutenant Governor, by virtue of the powers conferred on me by sub-section (1) of section 37 of the Purchase Tax Act, 1949, and all other powers enabling me in that behalf, DO hereby make the following Order :-

1. Drugs and medicines, manufactured or prepared (except toilet preparations) of any of the classes specified in the Schedule to this Order shall not be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.
2. (1) Part I of the Second Schedule to the Purchase Tax (Isle of Man) (No.1) Order 1959 (Government Circular 4/59), as amended by the Purchase Tax (Isle of Man) (No.4) Order 1960 (Government Circular 41/60), shall have effect as if for the reference in Group 33 therein to the Schedule to that Order, there were substituted a reference to the schedule to the Purchase Tax (No.4) Order 1960 (SI 1960/2294) (an Order made by Her Majesty's Treasury on the 12th December 1960).  
(2) The Purchase Tax (Isle of Man) (No.4) Order 1960, is hereby revoked.
3. (1) This Order may be cited as the Purchase Tax (Isle of Man) (No.5) Order, 1960.  
(2) The Interpretation Act, 1949, shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Tynwald.  
(3) This Order shall be deemed to have come into force and to have had effect from the 19th day of December nineteen hundred and sixty.

Given under my hand this 30th day of December, 1960.

R. H. GARVEY.  
Lieutenant Governor.

#### EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport).

This Order brings into force a new list of drugs and medicines which are free of purchase tax. The list supersedes the existing list described in the Purchase Tax (Isle of Man) (No.4) Order 1960.

The new list comprises all substances and preparations exempted under that Order.