

GOVERNMENT CIRCULAR 59/61  
G.O. REFERENCE No. P.2514/1

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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.1) ORDER 1961

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 :-

The Purchase Tax (Isle of Man) (No.5) Order 1960 (Government Circular No. 67/60) shall be amended in accordance with the provisions of The Purchase Tax (No.1) Order 1961 (an Order made by Her Majesty's Treasury on 15th May 1961).

- (1) This Order may be cited as the Purchase Tax (Isle of Man) (No.1) Order, 1961.
- (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 May, nineteen hundred and sixty one.

Given under my hand this 25th day of May 1961.

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 amends the list of drugs and medicines which are free of purchase tax. The Order makes a number of additions and extensions to the existing list referred to in the Purchase Tax (Isle of Man) (No.5) Order 1960.