

Government Circular No. 39/71

G.O. Reference No. P.2514/1

ISLE OF MAN

TO WIT

BY His Excellency Sir Peter Hyla Gawne Stallard,  
K.C.M.G., C.V.O., M.B.E., M.A., Lieutenant  
Governor of the said Isle &c. &c. &c.

THE PURCHASE TAX ACT 1949

THE PURCHASE TAX (ISLE OF MAN) (No. 2) ORDER 1971

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

1. (1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 2) Order 1971.
- (2) This Order shall be deemed to have had effect from 10th day of May, 1971.
2. In Group 28 of Part I of the First Schedule to the Purchase Tax Act 1949 (chargeable and exempt goods and rates of Tax), as amended by the Purchase Tax (Isle of Man) Order 1968 and subsequent Orders, after the words "ice lollies" there shall be inserted the words "frozen yoghurt".

Given under my hand this 7th day of June, 1971.

P.H.G. STALLARD,  
Lieutenant Governor.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order specifies frozen yoghurt as included with ice-cream and other frozen products chargeable with purchase tax.

This Order was laid before Tynwald on 6th July, 1971.