

Government Circular No. 71/71
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. 5) 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. 5) Order 1971.

(2) This Order shall be deemed to have had effect from 29th day of July 1971.
2. Drugs and medicines, manufactured or prepared (except toilet preparations), of any of the classes specified in the Schedule to the Purchase Tax (No. 5) Order 1971 (an Order made Her Majesty's Treasury on 20th July 1971) shall not be included in any class of goods which are chargeable goods within the meaning of the Purchase Tax Act 1949 as amended by the Purchase Tax (Isle of Man) Order 1968 and subsequent Orders.
3. The Purchase Tax (Isle of Man) (No. 2) Order 1970 is hereby revoked.

Given under my hand this 15th day of September 1971.

P.H.G. STALLARD,
Lieutenant Governor.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order consolidates the list of drugs and medicines which were free of Purchase Tax at 20th July 1971.

This Order was laid before Tynwald on 19th October 1971.