STATUTORY INSTRUMENTS

1971 No. 731

PURCHASE TAX

The Purchase Tax (No. 2) Order 1971

Made - - - -	*4th May* 1971
Laid before the House of Commons	*7th May* 1971
Coming into Operation	*10th May* 1971

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by section 2(3) of the Purchase Tax Act 1963(a), and of all other powers enabling them in that behalf, hereby make the following Order:—

1.—(1) This Order may be cited as the Purchase Tax (No. 2) Order 1971.

(2) The Interpretation Act 1889(b) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 10th May 1971.

2. In Group 28 of Part I of Schedule 1 to the Purchase Tax Act 1963 after the words " ice lollies " there shall be inserted the words " frozen yoghurt ".

H. S. P. Monro,
Walter Clegg,
Two of the Lords Commissioners of Her Majesty's Treasury.

4th May 1971.

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.

(a) 1963 c. 9. (b) 1889 c. 63.