

GOVERNMENT CIRCULAR

No. 17/50.

G.O. Reference No. 25442/30/2.

THE PURCHASE TAX (ISLE OF MAN) (No. 1) ORDER, 1950.

His Excellency the Lieutenant Governor has made an Order (a copy of which is appended) under Section 37 of the Purchase Tax Act, 1949, amending Part I of the First Schedule to the Purchase Tax Act, 1949 (which sets out the classes of goods chargeable with purchase tax).

Part I of the Order shall be deemed to have come into operation on the 31st December, 1949.

Parts II and III of the Order shall come into operation on the 1st February, 1950, and 1st July, 1950, respectively.

By Order,

J. N. PANES,

Government Secretary.

Government Office,
Isle of Man.
19th January, 1950.

Isle of Man
to wit,

BY HIS EXCELLENCY AIR VICE-MARSHAL SIR GEOFFREY RHODES
BROMET, K.B.E., C.B., D.S.O., LIEUTENANT GOVERNOR OF
THE SAID ISLE, &c., &c., &c.

THE PURCHASE TAX (ISLE OF MAN) (No 1) ORDER, 1950.

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 :—

PART I.

1.—(1) Road vehicles in which the accommodation for carrying passengers is only incidental to the use of the vehicle for other purposes being break-down vehicles fitted with a crane or other lifting device, shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

(2) In accordance with the foregoing Article, as from the commencement of this Order, Part I of the First Schedule to the Purchase Act, 1949, shall have effect as if in paragraph (c) of Group 35 therein the word "Exempt" were omitted and at the end of the said paragraph there were added the following words :—

"break-down vehicles fitted with a crane or other lifting
deviceExempt."

PART II.

2. As from the commencement of this Part of this Order Part I of the First Schedule to the Purchase Tax Act, 1949, shall have effect subject to the amendments of Group 34 therein set out in the Schedule to this Order.

PART III.

3.—(1) Road vehicles which, by reason only of not having to the rear of the driver's seat roofed accommodation lit by side windows and fitted with or constructed or adapted for the fitting of seating for passengers, would not apart from this Order be chargeable goods falling within paragraph (a) of Group 35 in Part I of the First Schedule to the Purchase Tax Act, 1949, shall be included in the class of goods chargeable under the said paragraph (a) if they have to the rear of the driver's seat roofed accommodation which is fitted with side windows or which is constructed or adapted for the fitting of side windows.

(2) In accordance with the foregoing Article as from the commencement of this Part of this Order, Part I of the First Schedule to the Purchase Tax Act, 1949, shall have effect as if, in paragraph (a) of Group 35 therein, for the words "lit by side windows and fitted with or constructed or adapted for the fitting of seating for passengers" there were substituted the words "which is fitted with side windows or which is constructed or adapted for the fitting of side windows."

4.—(1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 1) Order, 1950.

(2) In this Order the expression "chargeable goods" means chargeable goods within the meaning of the enactments relating to purchase tax.

(3) The Interpretation Act, 1949, shall apply in the interpretation of this Order as it applies in the interpretation of an Act of Tynwald.

(4) (a) Part I of this Order shall be deemed to have come into operation on the 31st day of December, 1949.

(b) Part II of this Order shall come into operation on the first day of February, 1950.

(c) Part III of this Order shall come into operation on the first day of July, 1950.

GIVEN under my hand this 19th day of January, 1950.

G. R. BROMET,

Lieutenant Governor.

THE SCHEDULE.

AMENDMENTS OF GROUP 34 IN PART I OF THE FIRST SCHEDULE TO THE PURCHASE TAX ACT, 1949.

1. In paragraph (a) leave out the words "calendars, greeting cards".

2. In paragraph (b), after the word "machinery", insert "and articles comprised in the following paragraph".

3. After paragraph (b) insert the following new paragraph:—

"(c) Calendars, postcards, greeting cards, gift cards, wedding cards, invitation cards and similar articles—

(i) being articles not comprised in the following sub-paragraph of this paragraph Third.

(ii) being articles which except for any crest, device or mark indicative of a particular business or body of persons, do not incorporate any pictorial representation, any decorative pattern or device, or anything attached by way of decoration, and which so far as they consist of paper or paper board are wholly of one colour apart from any lettering and from any such crest, device or mark as aforesaid ... First."