

GOVERNMENT CIRCULAR

No. 21/50.

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

THE PURCHASE TAX (ISLE OF MAN) (No. 2) ORDER, 1950.

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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 class of goods chargeable with purchase tax) so as to reduce the Purchase Tax on thermal storage water heaters suitable for operation from electric mains from 100 per cent. (third rate) to 66 $\frac{2}{3}$  per cent. (second rate). It also exempts from Purchase Tax all instantaneous water heaters which are not suitable for operation from electric or gas mains, e.g. those operated by "bottled" gas.

The Order shall be deemed to have come into operation on the 9th January, 1950.

By Order,

J. N. PANES,

Government Secretary.

Government Office,

Isle of Man.

26th January, 1950.

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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. 2) ORDER, 1950.**

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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:—

1.—(1) The second rate of purchase tax shall be substituted for the third rate in respect of thermal storage water heaters suitable for operation from electric mains.

(2) Instantaneous water heaters, not being heaters suitable for operation from electric mains or from gas mains, 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 Tax Act, 1949, shall have effect subject to the amendments of Group 12 therein set out in the Schedule to this Order.

3.—(1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 2) Order, 1950.

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

(3) This Order shall be deemed to have come into operation on the 9th day of January, 1950.

GIVEN under my hand this 26th day of January, 1950.

G. R. BROMET,

Lieutenant Governor.

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## SCHEDULE.

### AMENDMENTS OF GROUP 12 IN PART I OF THE FIRST SCHEDULE TO THE PURCHASE TAX ACT, 1949.

1. In paragraph (b)—

(a) after the words "immersion water heaters," insert "thermal storage water heaters, storage water heaters other than thermal";

(b) in sub-paragraph (i), after the word "except" insert "thermal storage water heaters and";

(c) after sub-paragraph (ii) insert the following new sub-paragraph:—

"(iii) being thermal storage water heaters suitable for operation from electric mains ... .. Second".

2. In paragraph (c), at the end of the paragraph insert the following new sub-paragraph:—

"(vii) instantaneous waters heaters ... .. Exempt".