

GOVERNMENT CIRCULAR

No. 32/50.

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

THE PURCHASE TAX (ISLE OF MAN) (No. 3) 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 classes of goods chargeable with purchase tax).

Part I of the Order shall be deemed to have come into operation on the 1st February, 1950.

Part II of the Order shall be deemed to have come into operation on the 30th January, 1950,

Part III of the Order shall be deemed to have come into operation on the 6th February, 1950.

By Order,

J. N. PANES,

Government Secretary.

Government Office,  
Isle of Man.  
21st February, 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 3) 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 :—

PART I.

1. Part I of the First Schedule to the Purchase Tax Act, 1949, shall be amended by adding at the end of Group 25 therein the following paragraph :—

“(e) Maps ... .. Not chargeable under this Group.”

PART II.

2. The goods chargeable with purchase tax under paragraph (b) of Group 10 in Part I of the First Schedule to the Purchase Tax Act, 1949, shall cease to include any of the following goods of the class described in that paragraph, namely—

- (a) single-coloured corrugated papers;
- (b) single-coloured papers not decorated by printing, embossing or otherwise, being chromo, surface or enamel papers, flint papers, metal-faced papers or coated art papers;
- (c) papers not produced for general sale, being papers decorated with a pattern consisting of or incorporating a trade name and designed for use as box papers or wrapping papers.

3. Accordingly that paragraph shall be amended to read as set out in the First Schedule to this Order (by the substitution of the words from "papers comprised in the following list" to the end of paragraph (iii) of the list contained in that Schedule for the word "such" in the paragraph as originally enacted).

#### PART III.

4. (1) Fabrics of the descriptions set out in the first column in the Second Schedule to this Order shall cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax:

Provided that this paragraph shall not apply to fabrics of either of the descriptions set out in Part I of the Schedule in so far as they fall within the exception in paragraph (c) of Group 6 for woven-figured fabrics, pile fabrics, braids, fringes, gimps or similar trimmings, furnishing fabrics, suitings or overcoatings or fabrics which have been bleached, printed, embroidered or otherwise decorated.

(2) Accordingly Group 6 shall be amended—

(a) by adding at the end of the said paragraph (c) the entries set out in Part I of the Second Schedule to this Order; and

(b) by adding at the end of the Group the entries set out in Part II of that Schedule.

(3) In the foregoing paragraphs the expression "Group 6" means Group 6 in Part I of the First Schedule to the Purchase Tax Act, 1949.

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

(2) (a) Part I of this Order shall be deemed to have come into operation on the 1st day of February, 1950.

(b) Part II of this Order shall be deemed to have come into operation on the thirtieth day of January, 1950.

(c) Part III of this Order shall be deemed to have come into operation on the sixth day of February, 1950.

GIVEN under my hand this 21st day of February, 1950.

G. R. BROMET,

Lieutenant Governor.

### FIRST SCHEDULE.

Group 10(b) of Part I of the First Schedule to the Purchase Tax Act, 1949, as amended.

Window display papers, being fancy papers coated, stained, printed, embossed, laminated or otherwise decorated, including coated poster papers, but not including papers comprised in the following list ... .. First.

The list above referred to—

(i) Single-coloured corrugated papers.

(ii) Single-coloured papers not decorated by printing, embossing or otherwise, being chromo, surface or enamel papers, flint papers, metal-faced papers or coated art papers.

(iii) Papers not produced for general sale, being papers decorated with a pattern consisting of or incorporating a trade name and designed for use as box papers or wrapping papers.

(iv) Papers cut to size suitable for use as box papers or as printing paper.

## SECOND SCHEDULE.

Amendments Specifying Fabrics Exempted By The Order.

## PART I.

Fabrics exempted subject to exception in Group 6(c).

(vii) Woven hemp fabrics and woven hemp and jute fabrics being fabrics which weigh not less than 6 ounces per square yard but less than 12 ounces per square yard and in which the total number of picks per linear inch together with the number of ends per linear inch does not exceed forty ... .. Exempt.

(viii) Bonded fibre fabric, being a structure consisting of a web or mass of fibres held together with a bonding substance ... .. Exempt.

## PART II.

Fabrics exempted generally.

(n) Woven fabrics on which the words "industrial processing", continuously repeated from one edge of the fabric to another, are printed in indelible ink of a contrasting colour and in letters not less than half an inch high in such a way that each side of the material is defaced by a line of the printing appearing at least every six inches or, if the printing is in straight lines running diagonally across the material at an angle of about 45 degrees, every fifteen inches ... .. Exempt.

(o) Adhesive cloth tape in widths not exceeding three inches and in lengths of not less than fifty yards ... .. Exempt.