

GOVERNMENT CIRCULAR

No. 49/50.

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

THE PURCHASE TAX (ISLE OF MAN) (No. 4) 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).

The Order shall be deemed to have come into operation on the 20th February, 1950.

By Order,

J. N. PANES,

Government Secretary.

Government Office,

Isle of Man.

4th March, 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. 4) 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) The first rate of purchase tax shall be substituted for the third rate in respect of—

- (a) insoles (not being utility articles) made wholly or partly of fur skin; and
- (b) lined floor rugs made of skin of the kind commonly known as sheepskin, but not containing any other fur skin.

(2) In this Article the expression "fur skin" includes any skin with fur, hair or wool attached.

2. In accordance with the foregoing Article—

- (a) paragraph (b) of Group 4 in Part I of the First Schedule to the Purchase Tax Act, 1949, shall be amended to read as set out in the First Schedule to this Order (by inserting the words "except insoles" after the words in parenthesis in that paragraph);

- (b) paragraph (b) of Group 9 in the said Part I shall be amended to read as set out in the Second Schedule to this Order (by substituting the two sub-paragraphs numbered (i) and (ii) in that Schedule for sub-paragraph (i) of the paragraph as originally enacted and re-numbering sub-paragraph (ii) thereof as sub-paragraph (iii)).

## PART II.

3. Part I of the First Schedule to the Purchase Tax Act, 1949, shall be amended by adding at the end of Group 25 (as amended by the Purchase Tax (Isle of Man) (No. 3) Order, 1950 (a)), the following paragraph:—

“(f) the following articles, if designed specially for the display of wearing apparel or coiffures, namely, figures, busts, heads and mannequin shapes ... .. Exempt.”  
and any such articles shall accordingly cease to be included in any class of goods which are chargeable goods within the meaning of the enactments relating to purchase tax.

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

(2) This Order shall be deemed to have come into operation on the 20th day of February, 1950.

GIVEN under my hand this 4th day of March, 1950.

G. R. BROMET,  
Lieutenant Governor.

---

## FIRST SCHEDULE.

Group 4 (b) in PART I of the First Schedule to the Purchase Tax Act, 1949, as Amended

Articles made wholly or partly of fur skin (including any skin with fur, hair or wool attached) except insoles ... Third.

## SECOND SCHEDULE.

Group 9 (b) in PART I of the First Schedule to the Purchase Tax Act, 1949, as Amended

- (i) Lined floor rugs made of skin of the kind commonly known as sheepskin, but not containing any other fur skin (including any skin with fur, hair or wool attached) ... First
- (ii) Rugs made of fur skin (including any skin with fur, hair or wool attached) other than rugs comprised in the foregoing sub-paragraph ... .. Third.
- (iii) other rugs, except floor rugs ... .. Second.

---

(a) Government Circular No. 32/50.