

GOVERNMENT CIRCULAR

No. 102/50.

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

THE PURCHASE TAX (ISLE OF MAN) (No. 6) 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).

The Order gives effect to the changes in rates of Purchase Tax announced by the Chancellor of the Exchequer in presenting the 1950 Budget.

The rate of Purchase Tax on mechanically propelled road vehicles will be reduced as from the 19th April, 1950, to 33 $\frac{1}{3}$ %.

Mechanically propelled commercial road vehicles have been exempt from Purchase Tax, but as from the 1st May, 1950, a charge of Purchase Tax at the rate of 33 $\frac{1}{3}$ % will be imposed.

By Order,

J. N. PANES,

Government Secretary.

Government Office,

Isle of Man.

8th May, 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. 6) 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) As from the 1st day of May, 1950, the Purchase Tax Act, 1949, shall have effect as if in Part I of the First Schedule to that Act there were substituted for Group 35 the provisions set out in the Schedule to this Order.

(2) The said Act shall have effect, and be deemed to have had effect as if in relation to the period beginning with the 19th day of April, 1950, and ending with the last day of that month, a reference to the first rate were substituted for the reference to the second rate in the second column in the said Group 35.

2.—(1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 6) 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.

GIVEN under my hand this 8th day of May, 1950.

G. R. BROMET,  
Lieutenant Governor.

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## SCHEDULE.

### ROAD VEHICLES (PURCHASE TAX).

#### GROUP 35.

(a) Vehicles of any description mentioned in this paragraph, except vehicles comprised in paragraph (b) of this Group :—

(i) road vehicles constructed or adapted solely or mainly for the carriage of passengers, and bicycles and tricycles so constructed or adapted (whether road vehicles or not); ... FIRST.

(ii) road vehicles constructed or adapted for use for the carriage or haulage of goods or burden of any description not forming part of the vehicle or necessary for its propulsion or equipment, being either mechanically propelled vehicles or vehicles designed for use as components of a composite vehicle which is mechanically propelled ... .. FIRST.

(b) Vehicles of the following description constructed or adapted solely or mainly for the carriage of passengers :—

ambulances, invalid carriages and perambulators, tramcars, trolley vehicles and other vehicles constructed to carry not less than twelve passengers, vehicles of not less than 3 tons unladen weight, prison vans and fire tenders.

Vehicles of the following descriptions which are designed and permanently fitted solely or mainly for a function other than the carriage of passengers or goods :—

mobile cinemas, sound film production vehicles, television production vehicles and recording vans;

mobile canteens and shops, mobile clinics and travelling libraries;

mobile printing presses and other mobile workshops;

hearses (but not including hearsettes);

gully emptiers, road cleansing, road watering and refuse collecting vehicles;

travelling lavatories and wash places;

breakdown vehicles fitted with a jib crane;

engineering plant;

tractors and locomotives, except tractors or locomotives designed for use as components of a composite vehicle;

industrial and works trucks designed primarily for use in factories, docks, yards, railway stations or warehouses;

caravans ... .. EXEMPT.