

GOVERNMENT CIRCULAR

No.105/50.

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

THE PURCHASE TAX (ISLE OF MAN) (No. 8) 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 10th April, 1950.

By Order,

J. N. PANES,

Government Office,

Government Secretary.

Isle of Man.

8th May, 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. 8) 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 :—

1.—(1) The goods chargeable with purchase tax under paragraph (c) of Group 34 shall cease to include any goods other than articles which (whether previously referred to in that paragraph as "greeting cards" or not) are articles of any of the descriptions known as greeting cards.

(2) Calendars shall again be included in the class of goods chargeable under paragraph (a) of Group 34.

(3) Articles of any of the descriptions known as greeting cards shall be chargeable at the third rate if they are such articles as are mentioned in the first of the paragraphs set out in the Schedule to this Order, but in any other case shall be chargeable at the first rate.

(4) In this Article the expression "Group 34" means Group 34 in Part I of the First Schedule to the Purchase Tax Act, 1949, as amended by the Purchase Tax (No. 1) Order, 1950 (a).

2. Accordingly Group 25 in the said Part I shall be amended by inserting after the words "produced in quantity for general sale" the words "(other than articles comprised in paragraph (c) or (d) of Group 34)", and Group 34 therein shall be amended—

- (a) by inserting in paragraph (a) thereof, after the word "diaries", the word "calendars";
- (b) by substituting in paragraph (b) thereof, for the words "the following paragraph", the words "one or other of the following paragraphs of this Group"; and
- (c) by substituting for paragraph (c) thereof the paragraphs set out in the Schedule to this Order.

3.—(1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 8) 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 10th day of April, 1950.

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

G. R. BROMET,

Lieutenant Governor.

SCHEDULE.

PARAGRAPHS SUBSTITUTED FOR PARAGRAPH (c) OF GROUP 34 IN PART I OF THE FIRST SCHEDULE TO THE PURCHASE TAX ACT, 1949, AS AMENDED BY THE PURCHASE TAX (No. 1) ORDER, 1950.

- (c) Articles of any of the descriptions known as greeting cards which, apart from any ribbon, cord or tassel tied (but not otherwise affixed) thereto, and apart from any black lettering, display not less than three colours, being colours produced on paper or paperboard either by being applied directly to it subsequently to the manufacture of the paper or paperboard or by being displayed by something (whether of paper or paperboard or not) affixed to or inserted in the paper or paperboard Third.
- (d) Articles of any of the descriptions known as greeting cards, being articles not comprised in paragraph (c) of this Group ... First.