

ISLE OF MAN
TO VIT

By His Excellency Sir Ronald Herbert Garvey
K.C.M.G., K.C.V.O., M.B.E., Lieutenant
Governor of the said Isle, &C., &C., &C.

THE PURCHASE TAX ACT, 1949

THE PURCHASE TAX (ISLE OF MAN) (NO.6) ORDER 1960

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. After paragraph (5) of Group 12 in Part I of the Second Schedule to the Purchase Tax (Isle of Man) (No.1) Order 1959, there shall be inserted the following paragraph :-

" (5A) Electrically operated appliances for central heating systems, being appliances designed for a sustained output, when installed, not less than 30,000 British thermal units per hour (on the assumption, if the output varies with working conditions, that the appliance is working under average winter conditions), the following :-

(i) water boilers;

(ii) appliances supplied with a system of ducting designed only for the transmission of heated air through such ducting to two or more rooms simultaneously."

2. (1) This Order may be cited as the Purchase Tax (Isle of Man) (No.6) Order, 1960.
- (2) The Interpretation Act, 1949, shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Tynwald.
- (3) This Order shall be deemed to have come into force and to have had effect from the 21st day of December, nineteen hundred and sixty.

Given under my hand this 30th day of December 1960.

R.H. Garvey.

Lieutenant Governor.

EXPLANATORY NOTE

(This Note is not part of the Order, but is intended to indicate its general purport).

This Order exempts from purchase tax electrical appliances for domestic central heating systems, subject to the descriptions contained in the Order.