

GOVERNMENT CIRCULAR No. 76/61.

G.O. Reference No. C.1212/42.

Isle of Man to wit.

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.

FINANCE (No. 2) ACT, 1961.

THE SURCHARGE ON REVENUE DUTIES (ISLE OF MAN) ORDER, 1961

I, the said Lieutenant Governor, by virtue of the powers conferred on me by Section one of the Finance (No. 2) Act, 1961, and of all other powers enabling me in that behalf, hereby make the following Order:—

1. The provisions of the Surcharge on Revenue Duties Order, 1961, made by the Lords Commissioners of Her Majesty's Treasury under the powers conferred upon them by Section nine of the Finance Act, 1961 (an Act of the Imperial Parliament) on 24th July, 1961, shall apply to the Isle of Man so far as they relate to:

- (i) duties of customs, other than those on beer ;
- (ii) purchase tax ;
- (iii) pool betting duty.

2. (1) This Order may be cited as the Surcharge on Revenue Duties (Isle of Man) Order, 1961.

(2) The Interpretation Act, 1949, shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Tynwald.

(3) The provisions of this Order shall have effect from the twenty-sixth day of July, nineteen hundred and sixty-one.

GIVEN under my hand this 29th day of August, 1961.

R. H. GARVEY,

Lieutenant Governor.

EXPLANATORY NOTE.

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

This Order, which is made under Section 1 of the Finance (No. 2) Act, 1961, imposes a surcharge at the rate of ten per cent. on amounts in respect of Customs revenue duties, purchase tax and pool betting duty which became due on or after 26th July, 1961.

This Order was approved by Tynwald on the 29th day of August, 1961.

P.T.O.

The surcharge operates upon:

(a) The duties in respect of:

Spirits	Matches
Wine	Mechanical lighters
Tobacco	Tea
Hydrocarbon oils	Cocoa
Pool betting	Coffee
Sugar	Chicory
	Hops

(b) Purchase Tax.

There is a corresponding ten per cent. increase from the same date in respect of drawbacks and similar rebates and allowances.