

Government Circular No. 64/70
G.O. Reference No. P/2514/1

ISLE OF MAN
TO WIT

By His Excellency Sir Peter Hyla Gawne
Stallard, K.C.M.G., C.V.O., M.B.E., M.A.,
Lieutenant Governor of the said Isle
&c. &c. &c.

THE PURCHASE TAX ACT 1949

THE PURCHASE TAX (ISLE OF MAN) (NO.1.) ORDER 1970

I, the said Lieutenant Governor, by virtue of the powers conferred on me by Section 37 of the Purchase Tax Act 1949, and all other powers enabling me in that behalf, DO hereby make the following Order:-

1. In Group 12 of Part 1 of the First Schedule to the Purchase Tax Act 1949 as amended by the Purchase Tax (Isle of Man) Orders 1968 and 1969 (appliances and apparatus of a kind used for domestic purposes) in paragraphs (4)(i) and (5)(i) of the heading "Exempt", for "30,000" (the minimum output per hour of British thermal units for certain water boilers and other appliances for central heating systems) there shall be substituted "20,000".
2. (1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 1.) Order 1970.
(2) The Interpretation Act 1970 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 13th day of May nineteen hundred and sixty eight.

Given under my hand this 24th day of July, 1970.

P.H.G. STALLARD

Lieutenant Governor.

EXPLANATORY NOTE

(This Note is not part of the Order)

This Order reduces from 30,000 to 20,000 British thermal units per hour the qualifying limit for exemption from purchase tax of certain gas fired water boilers and electrical appliances for domestic central heating systems.

This Order was laid before Tynwald on