

Government Circular No. 27/71
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 1971

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. (1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 1) Order 1971.
- (2) In the following Articles of this Order, any reference to a Group is to a Group in Part I of the First Schedule to the Purchase Tax Act 1949 (chargeable and exempt goods and rates of Tax) as amended by the Purchase Tax (Isle of Man) Order 1968 and subsequent Orders.
- (3) This Order shall be deemed to have had effect from 1st day of February 1971.
2. In Group 9, in paragraph (a)(ii), after the words "three eighths of an inch", there shall be inserted the words "or, if ceramic, of less than one-quarter of an inch".
3. In Group 26, after paragraph (1) of the heading "Exempt", there shall be inserted the following paragraph:-
 - (2) Envelopes, being more than $9\frac{1}{4}$ inches long and more than $4\frac{3}{4}$ inches wide.

Given under my hand this 31st day of March 1971.

P.H.G. STALLARD,
Lieutenant Governor.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order amends the Schedule of Goods chargeable with purchase tax.

It excludes from the tax certain ceramic floor tiles.

It relieves from the tax certain large envelopes.

This Order was laid before Tynwald on 18th May, 1971.