

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. 4) 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 makes the following Order:-

1. (1) This Order may be cited as the Purchase Tax (Isle of Man) (No. 4) 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 12th day of July 1971.
2. In Group 11 after paragraph (2)(v) of the heading "Exempt" there shall be inserted the following sub-paragraph:-
 - (vi) electrically or mechanically adjustable beds, specially designed for invalids.
3. Group 12 shall be amended as follows:-
 - (a) at the end of paragraph (b) there shall be added the words "including parts of and accessories for waste disposal units"; and
 - (b) after paragraph (8) of the heading "Exempt" there shall be inserted the following paragraph:-
 - (9) Appliances and apparatus specially designed for invalids, the following -
 - (i) chair lifts and stair lifts for use with invalid chairs;
 - (ii) hoist and lifters.

Given under my hand this 6th day of August, 1971.

P.H.G. STALLARD,

Lieutenant Governor.

EXPLANATORY NOTE

(This note is not part of the Order)

This Order extends the tax to parts of and accessories for waste disposal units. It relieves from the tax certain aids, appliances and apparatus for invalids.

This Order was laid before Tynwald on 19th October, 1971.