

PREFACE

COMMISSION OF INQUIRY INTO MOUNT MURRAY

PART TWO REPORT

The Commission presented its Part One Report in June 2003. This Part Two Report covers the issues outstanding from those matters with which the Commission was tasked by Tynwald early in 2002. The court proceedings taken against the Commission and which necessitated reporting in two separate parts were resolved wholly in favour of the Commission. Both Part Reports are generally comprehensive in respect of those matters which they respectively cover, but they are interlinked and should now be read as one whole.

As with the Part One Report we have been assisted considerably by a number of persons or bodies. We again express our gratitude to those whom we specifically recognised in the Part One Report preface insofar as they have continued to assist in this Part Two Report. There are however two people to whom we wish to express particular gratitude. These are Mr I Q Kelly, Assessor of Income Tax, who provided us with an enormous amount of material and expertise which very much helped towards our comprehensive understanding of the complex issues in this Part Two Report. By implication our thanks in this regard also go to the Income Tax Division of which Mr Kelly is Chief Officer. We also wish specifically to thank Ms Kay Heward-Meadow, Secretary to the Commission, for her work throughout the preparation of this Part Two Report. With efficiency and initiative, and minimum regard to her own convenience or health, she has provided invaluable support. We are also much indebted and express our gratitude to all who provided evidence to us, including government departments and the many witnesses. The contents of this report are however, as with the Part One Report, entirely of our own making and responsibility.

