

HOUSING RELATED CERTIFICATES UNDER 1991 ORDER AS ATTACHED

1. Housing for 23 houses

Certificate addressed to Treasury, For the attention of Mr Kennaugh, 10th April 1995, signed by Mr Toohey

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Isle of Man
Government

Department of Tourism and Leisure
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Tourism and Leisure Division
Head Office, Sea Terminal,
Douglas, Isle of Man. IM1 2RG

Chief Executive: Terry Toohy

10th April, 1995.

The Treasury
Government Offices
Bucks Road, Douglas,
Isle of Man.

COPY

For the attention of Mr. R.W. Kennaugh, Deputy Assessor,
Income Tax Division

Dear Sirs,

Re: Income Tax (Capital Relief) (Tourist Business Incentive
Allowance) Order 1991 (As Amended) ("The Order")
Mount Murray Country Club Limited

Mount Murray Country Club Limited, whose registered office is situate at P.O. Box 160, 19 Mount Havelock, Douglas, Isle of Man (the Company) made application to the Department for a certificate in terms of Article 6(3) of the Order. The Department requested information from the Company. In response to such request the Department has been advised by the Company per its Advocates, Mark Moroney, Advocates of 1 Mount Pleasant, Douglas, Isle of Man:-

1. That the applicant for a certificate in terms of Article 6(3) of the Order is the Company.
2. That for the purposes of Article 6(3) of the Order the Tourist Business is that carried on by the Company.
3. That the application relates to 23 houses in course of or proposed to be constructed on part of Phase 2 (being housing sites which form part of the Mount Murray Tourist Development at Santon, Isle of Man and which Phase 2 is edged red on the plan numbered 1 attached hereto.)

In response to a request that the Company furnish a plan on which is identified the plots upon which the houses are in course of or proposed to be constructed the Department received a plan from the Company per its Advocates a copy of which plan is attached hereto and marked with the number "2" and upon which the referred to plots are coloured red. The Department shall hereafter refer to such plots as "the Plots".

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Telephone:

General Enquiries (01624) 686801
Development/Registration (01624) 686821

Marketing (01624) 686841
Tourist Information (01624) 686866

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The Department drew to the Company's attention that registration under the Tourist Act 1975 presently only relates to the Mount Murray Country Club and Hotel.

The Department considered that it is open to argument on a strict interpretation of Article 6(3) of the Order that registration of tourist premises under the Tourist Act 1975 is not a pre-requisite to the consideration or indeed the granting of a certificate under Article 6(3) by the Department. The Department informed the Company that it appeared beyond argument that registration and continued registration under Tourist Act 1975 will be a requirement for consideration of any relief by Treasury under the Order and that determination whether or not the criteria for such relief has been satisfied is solely vested in Treasury. The Department also indicated that at some stage whether then or in the future an application relevant to the Plots for registration as tourist premises under the Tourist Act 1975 would require to be made by the Company to the Department and that the criteria for registration is determined by the Department under and in accordance with the provisions of the Tourist Act 1975. It is to be noted that the Company has not made to date application for registration of the Plots or any of them as tourist premises under the Tourist Act 1975.

4. That the Company is the freehold owner of the Plots.
5. That upon completion of the construction of the houses in course of or proposed to be constructed on the Plots the same will be used for the purposes of the tourist business of the Company.
6. That in terms of Article 6(3)(b) of the Order the giving of relief in respect of the tourist business of the Company to which the relief relates is necessary for the purpose of developing the Company's tourist business in the Island.

Based on the information, confirmation and plans supplied to the Department by the Company and on the strict interpretation of Article 6(3) of the Order that it is not a pre-requisite for consideration by the Department as to whether or not a certificate is granted under Article 6(3) of the Order that the subject matter of the certificate is/are registered as tourist premises under the Tourist Act 1975, the Department HEREBY CERTIFIES in terms of Article 6(3) that the giving of relief in respect of the tourist business to which the relief relates is -

- a) in the interest of the economy of the Island; and

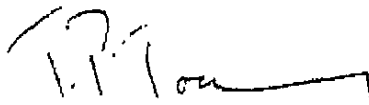
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- b) necessary for the purposes of establishing or developing a tourist business in the Island; and
- c) likely to provide additional employment in the Island.

The certificates herein contained relates only to the applicant Mount Murray Country Club Limited and to the 23 houses in course of or proposed to be constructed on the Plots.

Dated this 12th day of April, 1995.



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For and on behalf of the Department of Tourism & Leisure

