STATUTORY INSTRUMENTS

1965 No. 1353

HORTICULTURE

The Horticultural Produce (Accountant's Qualification) Instrument 1965

Made - - - - *29th June* 1965

Coming into Operation *7th July* 1965

The Minister of Agriculture, Fisheries and Food, in exercise of the powers conferred on him by section 2 of the Horticultural Produce (Sales on Commission) Act 1926(a) and of all other powers him enabling, hereby makes the following Instrument :—

Citation, commencement and revocation

1.—(1) This Instrument may be cited as the Horticultural Produce (Accountant's Qualification) Instrument 1965, and shall come into operation on 7th July 1965.

(2) The Horticultural Produce (Sales on Commission) (Qualification of Accountant) Order 1934 made by the said Minister on 16th July 1934 is hereby revoked.

Accountant's qualification

2. For the purposes of section 2 of the said Act (which provides for the inspection of the books of a salesman of horticultural produce by an accountant nominated by the owner or consignor and possessing such qualification as may be prescribed by the said Minister) the qualification prescribed is membership of one or more of the following bodies—

The Institute of Chartered Accountants in England and Wales;
The Institute of Chartered Accountants of Scotland;
The Association of Certified and Corporate Accountants;
The Institute of Chartered Accountants in Ireland.

In Witness whereof the Official Seal of the Minister of Agriculture, Fisheries and Food is hereunto affixed on 29th June 1965.

(L.S.)

Frederick Peart,

Minister of Agriculture, Fisheries and Food.

(a) 1926 c. 39.

EXPLANATORY NOTE

(This Note is not part of the Instrument.)

This Instrument (which applies to England and Wales) prescribes the qualification, viz. membership of a specified accountancy body, that must be possessed by an accountant who is nominated by an owner or consignor of horticultural produce to inspect the books of a salesman. It supersedes the former Instrument prescribing such qualification consequent on the amalgamation of some of the accountancy bodies mentioned therein.