STATUTORY INSTRUMENTS

1968 No. 1147

TAXES

The Selective Employment Payments Variation Order 1968

Laid before Parliament in draft

Made - - - 18*th July* 1968

Coming into Operation—
Article 2 — 5*th August* 1968
Article 3 — 2*nd September* 1968

The Secretary of State with the consent of the Treasury in exercise of her powers under section 9(1) of the Selective Employment Payments Act 1966(a) (hereinafter referred to as " the principal Act ") and of all other powers enabling her in that behalf hereby makes the following order, a draft of which has been approved by resolution of each House of Parliament.

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Selective Employment Payments Variation Order 1968.

(2) Article 2 of this Order shall come into operation on 5th August 1968 and Article 3 of this Order shall come into operation on 2nd September 1968.

(3) The Interpretation Act 1889(b) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

(4) The references in this Order to sections are references to sections of the principal Act.

(5) In this Order the expressions " knacker's yard " and " slaughterhouse "—

(*a*) in relation to England and Wales shall respectively apply only to premises licensed as a knacker's yard or a slaughterhouse under section 62 of the Food and Drugs Act 1955(c);

(*b*) in relation to Scotland shall respectively apply only to premises licensed as a knacker's yard under section 33 of the Public Health (Scotland) Act 1897(d) or to premises registered as a slaughterhouse under section 9 of the Slaughterhouses Act 1954(e).

(a) 1966 c. 32.
(b) 1889 c. 63.
(c) 1955 c. 16.
(d) 1897 c. 38.
(e) 1954 c. 42.

Additions to employments to which section 1 applies

2. Section 1 (which, subject to the provisions of the Revenue Act 1968(a) specifies employments as respects which an employer is entitled to selective employment premium) shall have effect as if to subsection (2)(*a*) thereof there were added the following:—

" (v) testing manufactured products carried on for the manufacturer for the purpose of ascertaining whether or not they conform to a standard laid down in any statutory provision;

(vi) slaughtering animals in a knacker's yard or slaughterhouse;"

Removals from employments to which section 2 applies

3.—(1) Section 2 shall not apply to the following:—

(*a*) employment (other than employment directed to be left out of account under paragraph (*c*) of section 4(3)) which under the provisions of section 4 is by, or is treated as by, an employer to whom that section applies;

(*b*) employment by a charity.

(2) In this Article the expression " charity "—

(*a*) in the application of this Order to England and Wales has the same meaning as in section 5(3); and

(*b*) in the application of this Order to Scotland means an employer who is for the time being certified by the Secretary of State, or on appeal from him found by the Court of Session, to be such a charity as is referred to in section 5(4).

Barbara Castle,

17th July 1968.

First Secretary of State and Secretary of State for Employment and Productivity.

We consent.

Joseph Harper,

E. Alan Fitch,

18th July 1968.

Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 1968 c. 11.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order adds to the employments which may be eligible for payments under section 1 of the Selective Employment Payments Act 1966, employments in establishments engaged in certain activities relating to statutory testing and slaughtering animals.

The Order also removes from section 2 employments by local authorities and charities. Provision for payments to the local authorities is made by section 4 of the Act and charities are eligible for refunds under section 5 thereof.