1970. No. 312 **[C]**

SELECTIVE EMPLOYMENT PAYMENTS

Variation Order 1970

ORDER*, DATED 4TH NOVEMBER 1970, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES, WITH THE CONSENT OF THE MINISTRY OF FINANCE, UNDER SECTION 10(1) OF THE SELECTIVE EMPLOYMENT PAYMENTS ACT (NORTHERN IRELAND) 1966.

The Ministry of Health and Social Services, with the consent of the Ministry of Finance, in exercise of powers conferred by section 10(1) of the Selective Employment Payments Act (Northern Ireland) 1966(a), and of all other powers enabling it in that behalf, hereby makes the following order:

Citation, commencement and interpretation

1.—(1) This order may be cited as the Selective Employment Payments Variation Order (Northern Ireland) 1970 and shall come into operation on 7th December 1970.

(2) In this order—

"the Act" means the Selective Employment Payments Act (Northern Ireland) 1966.

"play" means—

(*a*) any dramatic piece, whether involving improvisation or not, which is given wholly or in part by one or more persons actually present and performing and in which the whole or a major proportion of what is done by the person or persons performing, whether by way of speech, singing or action, involves the playing of a role; and

(*b*) any ballet given wholly or in part by one or more persons actually present and performing, whether or not it falls within paragraph (*a*) of this definition.

Additions to employments to which section 2 of the Act applies

2.—(1) Section 2 of the Act (which specifies employments as respects which an employer is entitled to selective employment refund) shall have effect as if to subsection (3)(*a*) thereof there were added the following:

"(*v*) so much of the activities falling under subhead 2 of minimum list heading 881 as consists of the production of any play or ballet for performance in any theatre or similar place the principal or only use of which is for the presentation of plays or ballets or in a school or other similar educational institution in connection with the educational activities of that school or that institution."

(a) 1966. c. 32 (N.I.).

*This Order was affirmed by a Resolution of each House of Parliament on 1st December 1970.

Sealed with the Official Seal of the Ministry of Health and Social Services for Northern Ireland this 4th day of November 1970.

(L.S.) *Lancelot Browne,*
Assistant Secretary.

The Ministry of Finance hereby consents to the foregoing order.

Sealed with the Official Seal of the Ministry of Finance for Northern Ireland this 4th day of November 1970.

(L.S.) *James Reid,*
Assistant Secretary.

EXPLANATORY NOTE

(*This note is not part of the order, but is intended to indicate its general purport.*)

This order adds to the employments which may be eligible for refund of Selective Employment Tax employments in certain theatrical establishments.