STATUTORY INSTRUMENTS

1969 No. 1255

TAXES

The Selective Employment Tax (Payments to Public Bodies) (Variation) Order 1969

Made - - - -	*4th September* 1969
Laid before Parliament	*11th September* 1969
Coming into Operation	*29th September* 1969

The Treasury, in exercise of the powers conferred on them by section 9(2) of the Selective Employment Payments Act 1966(a) and of all other powers enabling them in that behalf, hereby make the following Order :—

1. This Order may be cited as the Selective Employment Tax (Payments to Public Bodies) (Variation) Order 1969, and shall come into operation on 29th September 1969.

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

3. Part II of Schedule 1 to the Selective Employment Payments Act 1966, as amended (c) (which sets out the excepted parts of the undertakings of bodies to which section 3 of that Act applies), shall be further amended by adding at the end of the said Part II the following words :—

"A shop, room or other place occupied and used by an Area Electricity Board, the North of Scotland Hydro-Electric Board, or the South of Scotland Electricity Board, wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of electricity (any use for the receipt of payments for electricity consumed being disregarded).

"A shop, room or other place occupied and used by an Area Gas Board wholly or mainly for the sale, display or demonstration of apparatus or accessories for use by consumers of gas (any use for the receipt of payments for gas consumed being disregarded).".

Joseph Harper.
Walter Harrison.
Two of the Lords Commissioners of Her Majesty's Treasury.

4th September 1969.

(a) 1966 c. 32. (b) 1889 c. 63.
(c) S.I. 1968/1388, 1622 (1968 II, p. 3956; III, p. 4445).

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order amends Schedule 1 to the Selective Employment Payments Act 1966, which relates to payments to certain public bodies. The effect of the Order is to add to the list of parts of undertakings in respect of which refunds of selective employment tax may not be made showrooms of the following;

an Area Electricity Board,

the North of Scotland Hydro-Electric Board,

the South of Scotland Electricity Board,

an Area Gas Board.