



# Finance Act 1961

## 1961 CHAPTER 36

### PART III

#### GENERAL AND SUPPLEMENTARY

#### **30 Surcharges on employers**

(1) If during the period beginning with the passing of this Act and ending with the thirty-first day of March, nineteen hundred and sixty-two it appears to the Treasury that it is expedient so to do with a view to regulating the balance between demand and resources in the United Kingdom, the Treasury may by order direct that the following subsection shall have effect as respects the period beginning with the coming into operation of the order and ending with the fifth day of August, nineteen hundred and sixty-two or such earlier date as may be prescribed.

(2) In respect of each contribution week beginning during a period as respects which this section has effect, an employer shall be liable, in respect of each person in respect of whom the employer is liable to pay a contribution for that week to pay a surcharge of such amount, not exceeding four shillings, as may be prescribed:

Provided that different rates of surcharge may be prescribed for different descriptions of persons, and if it is so prescribed surcharges shall not be payable in respect of a prescribed description of persons.

(3) Surcharges under this section shall be collected together with the National Insurance and Health Service contributions, and shall be paid by the Minister of Pensions and National Insurance into the Exchequer at such times as the Treasury may direct.

(4) The expenses of the Minister of Pensions and National Insurance and of any other Government Department incurred for the purposes of this section shall be defrayed out of moneys provided by Parliament:

Provided that—

- (a) so much of the sums payable into the Exchequer under subsection (3) of this section as the Treasury may determine to be equal to the aggregate of the said expenses and any such amounts as are mentioned in paragraphs (a) and (b)

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*Status: This is the original version (as it was originally enacted).*

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of subsection (2) of section thirty-eight of the National Insurance Act, 1946 (liabilities for pensions and other payments, and use of Crown premises), in so far as those amounts are determined by the Treasury to be attributable to the collection and application of surcharges, may be treated as if they were receipts falling within section two of the Public Accounts and Charges Act, 1891, and may be directed to be appropriated in aid accordingly ;

- (b) this subsection shall not apply to expenses incurred by the Postmaster General, but this section shall be included among the enactments specified in subsection (2) of section nineteen of the Post Office Act, 1961 (payments by Minister of Pensions and National Insurance for work done by the Postmaster General in the execution of specified Acts).

(5) The provisions of the Fifth Schedule to this Act shall have effect for the purposes of this section.

(6) This section and the said Fifth Schedule shall apply in the case of persons employed by or under the Crown in like manner as if the employer were a private person.

(7) In this section and the Fifth Schedule to (this Act—

" contribution ", except where the context otherwise requires, means a contribution (other than a graduated contribution under the National Insurance Act, 1959) payable under the National Insurance Acts;

" description of persons " relates to persons of any description relevant for determining the amount or aggregate amount of contributions;

" National Insurance and Health Service contributions " means the contributions payable under the National Insurance Acts and the National Health Service Contributions Act, 1957;

" the National Insurance Acts " means the National Insurance Act, 1946, and any enactment (whether passed before or after the passing of this Act) amending that Act, other than an enactment contained in the National Health Service Contributions Act, 1957 ;

" prescribed " means prescribed by an order under this section,  
and other expressions used in this section and the said Fifth Schedule have the same meanings as in the National Insurance Act, 1946.

(8) The provisions in that behalf of the Third Schedule to this Act shall have effect with respect to orders under this section.