

1968 No. 1388

TAXES

**The Selective Employment Tax (Payments to
Public Bodies) (Variation) Order 1968**

<i>Made</i> - - - -	<i>26th August 1968</i>
<i>Laid before Parliament</i>	<i>30th August 1968</i>
<i>Coming into Operation</i>	<i>2nd September 1968</i>

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.—(1) Part I of Schedule 1 to the Selective Employment Payments Act 1966 (which sets out the bodies to which section 3 of that Act applies) shall be amended—

- (a) by adding at the end of paragraph 17 the words “and any wholly-owned subsidiary thereof”; and
- (b) by deleting paragraph 18.

(2) Part II of the said Schedule 1 (which sets out the excepted parts of undertakings) shall be amended—

- (a) by adding after the words “Premises occupied by British Transport Hotels Ltd.” the words “other than premises comprised in an establishment which satisfies the requirements of section 2(3A) of this Act”; and
- (b) by adding at the end of the said Part II the following words:—

“B.O.A.C. Restaurants Limited.
Pickfords Shipping and Forwarding Company Limited”.

(3) Part III of the said Schedule 1 (which sets out the parts of undertakings qualifying for premium) shall be amended by adding at the end thereof the words “B.O.A.C. Engine Overhaul Limited”.

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. This Order may be cited as the Selective Employment Tax (Payments to Public Bodies) (Variation) Order 1968, and shall come into operation on 2nd September 1968.

*B. K. O'Malley,
E. Alan Fitch,*

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

26th August 1968.

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:

- (1) to enable refunds of selective employment tax to be made for employment in those premises occupied by British Transport Hotels Ltd. which satisfy the requirements of section 2(3A) of the Act, as inserted by section 52 of the Finance Act 1968 ;
- (2) to add B.O.A.C. Restaurants Limited and Pickfords Shipping and Forwarding Company Limited to the list of parts of undertakings in respect of which refunds of selective employment tax may not be made ;
and
- (3) to add B.O.A.C. Engine Overhaul Limited to the list of parts of undertakings which qualify for premium.