



Public Expenditure and Receipts Act 1968

1968 CHAPTER 14

An Act to increase contributions payable under the National Insurance Act 1965 and the National Health Service Contributions Act 1965, and to strengthen the provisions of the former Act as to enforcement; to restrict the enactments providing for the supply of milk to school children; to provide compensation for civil defence employees in connection with the reduction of activities under section 2 of the Civil Defence Act 1948; to provide for increasing, or for abolishing in the interests of economy, certain fees and other payments; and to amend section 3 of the Local Employment Act 1960 as regards consultation with the advisory committee; and for purposes connected therewith. [20th March 1968]

Extent Information

E1 Act except s. 5 does not extend to Northern Ireland see [s. 7\(2\)](#), [5\(5\)](#)

Commencement Information

II Act wholly in force at Royal Assent.

1—2 ^{F1}

Textual Amendments

F1 [Ss. 1, 2](#) repealed by [Social Security Act 1973 \(c. 38\)](#), [Sch. 28 Pt. I](#)

Modifications etc. (not altering text)

C1 [Ss. 1-2](#): power to continue conferred (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), [ss. 5, 7\(2\)](#), [Sch. 3 para.15](#)

3 ^{F2}

Changes to legislation: Public Expenditure and Receipts Act 1968 is up to date with all changes known to be in force on or before 06 May 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Textual Amendments

F2 S. 3 repealed by [Education \(Milk\) Act 1971 \(c. 74\), ss. 1\(4\), 2\(5\)](#)

F3 4 Compensation to civil defence employees for loss of employment etc.

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Textual Amendments

F3 S. 4 repealed (14.11.2005) by [Civil Contingencies Act 2004 \(c. 36\), s. 34\(1\), Sch. 2 para. 6, Sch. 3; S.I. 2005/2040, art. 3\(q\)\(r\)](#)

5 Increase of fees etc.

- (1) With a view to securing from the fees, charges or other payments required or regulated by the enactments mentioned in column 1 of Schedule 3 to this Act a net return corresponding more nearly with the cost of the matters for which they are payable, or to dispensing with payments from which a net return cannot reasonably be expected, those enactments may be amended by an order made by the Minister specified in relation to the enactment in question in column 2 of the Schedule, so as to vary any sum specified by the enactment as the amount or maximum amount of any payment, or so as to provide that any sum payable under the enactment shall cease to be payable.
- (2) The powers conferred by subsection (1) above in relation to any enactment shall be exercisable in relation to that enactment as applied by any other enactment, and shall include power—
 - (a) to make different provision for different cases, or provision limited to specified cases; and
 - (b) to repeal any enactment superseded by the exercise of the powers (including any enactment amending an enactment mentioned in Schedule 3 to this Act); and
 - (c) to vary or revoke any previous order under subsection (1) above.
- (3) The power to make orders under subsection (1) above shall be exercisable by statutory instrument, which shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (4) There shall be paid into the Exchequer any addition resulting from this section to the sums so payable by virtue of any other enactment.
- (5) This section shall extend to Northern Ireland in so far as it affects—
 - (a) section 9 of the ^{M1}Fees (Increase) Act 1923 in its operation on any enactment relating to matters in respect of which the Parliament of Northern Ireland has no power to make laws; or
 - (b) section 90(2) of the ^{M2}Transport Act 1962.

Subordinate Legislation Made

P1 S. 5: power exercised by [S.I. 1991/274](#).
S. 5: for previous exercises of power see Index to Government Orders.

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- P2** S. 5: s. 5 (with Sch. 3) power exercised (E.W.S) by [S.I. 1991/2005](#).
S. 5: s. 5 (with Sch. 3) power exercised (S.) (12.12.1991) by [S.I.1991/2818](#).

Modifications etc. (not altering text)

- C2** Functions of the Minister for the Civil Service under s. 5 transferred to the Treasury by [S.I. 1981/1670](#), [art. 2\(3\)\(a\)](#), Sch.
- C3** S. 5: transfer of functions (3.4.2008) by [Transfer of Functions \(Registration\) Order 2008 \(S.I. 2008/678\)](#), art. 1(2), [Sch. 1 para. 8](#) (with art. 4)

Marginal Citations

- M1** 1923 c. 4.
M2 1962 c. 46.

6 ^{F4}

Textual Amendments

- F4** S. 6 repealed by [Local Employment Act 1972 \(c. 5\)](#), [Sch. 4](#)

7 **Short title and extent.**

- (1) This Act may be cited as the Public Expenditure and Receipts Act 1968.
- (2) Subject to section 5(5) above, this Act shall not extend to Northern Ireland, . . . ^{F5}

Textual Amendments

- F5** Words repealed by [National Insurance Act 1969 \(c. 44\)](#), [Sch. 7](#) and [Social Security Act 1973 \(c. 38\)](#), [Sch. 28 Pt. I](#)

Modifications etc. (not altering text)

- C4** S. 7(2): power to continue conferred (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 5, 7(2), [Sch. 3 para.15](#)

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SCHEDULES

^{F6}F6 SCHEDULE 1

Textual Amendments

F6 Sch. 1 repealed by [National Insurance Act 1969 \(c. 44\)](#), [Sch. 7](#)

.....
F6

^{F7}F7 SCHEDULE 2

Textual Amendments

F7 Sch. 2 repealed by [Social Security Act 1973 \(c. 38\)](#), [Sch. 28 Pt. I](#)

Modifications etc. (not altering text)

C5 Sch. 2: power to continue conferred (1.7.1992) by [Social Security \(Consequential Provisions\) Act 1992 \(c. 6\)](#), ss. 5, 7(2), [Sch. 3 para.15](#)

.....
F7

^{X1}X1 SCHEDULE 3

Subordinate Legislation Made

P3 Sch. 3: s. 5 (with Sch. 3) power exercised (E.W.S.) by [S.I. 1991/2005](#).
Sch. 3: s. 5 (with Sch. 3) power exercised (S.) (12.12.1991) by [S.I. 1991/2818](#)

Editorial Information

X1 This form sets out the effect of Schedule 3 as enacted by Parliament but does not reproduce its exact wording or format. (As enacted, embracing brackets in the second column indicated the paragraphs or subparagraphs in the first column to which the entries in the second column relate).

Modifications etc. (not altering text)

C6 Sch. 3 paras. 1(a), 2: functions of the Secretary of State transferred (1.4.1996) by [S.I. 1996/273](#), [art. 3\(1\)](#), [Sch. 1 para. 10\(a\)](#)
Sch. 3 para 1(b): functions of the Secretary of State transferred (S.) (1.4.1996) by [S.I. 1996/273](#), [art. 3\(1\)](#), [Sch. 1 para. 10\(b\)](#)

C7 Sch. 3 amended by [Marriage Act 1983 \(c.32, SIF 49:1\)](#), [s. 2\(2\)](#)

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VARIATION OF FEES ETC.

Enactments requiring or regulating payment	Relevant Minister
1. (a) The Births and Deaths Registration Act 1836 (c. 86) section 35.	
F8	
...	
F9	
...	
F10	[^{F11} The [^{F12} Secretary of State].]
...	
F13	
...	
F14	
...	
(b) The Savings Banks Act 1887 (c. 40) [^{F15} sections 10 and 10B(2)].	
F16	F16
...	...
...	
F17	
F18	
...	
... The Factories Act 1961 (c. 34) section 178(1).	[^{F19} The [^{F12} [^{F20} Secretary of State] or, as regards Scotland, the] Secretary of State.]
The Education (Scotland) Act [^{F21} 1980 (c. 44) section 84(1)].	
...	
F22	
[^{F23} The Social Security Administration Act 1992 (c. 5) [^{F15} sections 124(3) and 124B(1)]]	[^{F24} The Secretary of State.]
F25	[^{F11} The [^{F12} Secretary of State].]
...	
3. The Lyon King of Arms Act 1867 (c. 17) Schedule B.	The Secretary of State.
4.	F26
F26	...
...	
5.	F16
F16	...
...	

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6.
F16

...

F27

...

The Road and Rail Traffic Act 1933 (c. 53) [F28the Treasury]
section 47(2).

[F29 . . .]

F30

...

The Transport Act 1962 (c. 46) section 90(2).

7.

F31

F32

...

(a) . . .

(b) . . .

...

8. [F33The Road Traffic Act 1972 (c. 20),
sections 154 and 155.]

[F34The Secretary of State] or, as regards
Scotland, the Secretary of State.

9.

F16

F16

...

...

Textual Amendments

- F8** Sch. 3 para. 1(a): words repealed by [National Health Service Reorganisation Act 1973 \(c. 32\)](#), s. 57, [Sch. 5](#)
- F9** Words in Sch. 3 omitted (12.7.2016) by virtue of [Immigration Act 2016 \(c. 19\)](#), s. 94(1), [Sch. 15 para. 34\(a\)](#); S.I. 2016/603, [reg. 3\(w\)](#)
- F10** Words in Sch. 3 omitted (12.7.2016) by virtue of [Immigration Act 2016 \(c. 19\)](#), s. 94(1), [Sch. 15 para. 34\(b\)](#); S.I. 2016/603, [reg. 3\(w\)](#)
- F11** Words in Sch. 3 paras. 1(a), 2 substituted (1.4.1996) by virtue of S.I. 1996/273, art. 5(1), [Sch. 2 para. 16\(a\)](#)
- F12** Words in Sch. 3 substituted (3.4.2008) by [Transfer of Functions \(Registration\) Order 2008 \(S.I. 2008/678\)](#), art. 1(2), [Sch. 2 para. 8](#) (with art. 4)
- F13** Words in Sch. 3 omitted (12.7.2016) by virtue of [Immigration Act 2016 \(c. 19\)](#), s. 94(1), [Sch. 15 para. 34\(c\)](#); S.I. 2016/603, [reg. 3\(w\)](#)
- F14** Sch. 3: entries repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 17](#) Group 10
- F15** Words in Sch. 3 substituted (S.) (1.10.2006) by virtue of [Local Electoral Administration and Registration Services \(Scotland\) Act 2006 \(asp 14\)](#), [ss. 53\(3\)\(a\)\(b\)](#), 63(2); S.S.I. 2006/469, art. 2, Sch. 1 (with art. 4)
- F16** Sch. 3: entries repealed (22.7.2004) by [Statute Law \(Repeals\) Act 2004 \(c. 14\)](#), [Sch. 1 Pt. 9](#) Group 2
- F17** The entry relating to the [Young Persons \(Employment\) Act 1938 \(c.69\)](#), s. 5 repealed by [Employment Act 1989 \(c.38, SIF 43:1\)](#), s. 29(4), [Sch. 7 Pt. II](#)
- F18** Sch. 3 para. 1(b): words repealed by [Friendly Societies Act 1974 \(c. 46\)](#), s. 116(4), [Sch. 11](#)
- F19** Words in Sch. 3 para. 1(b) substituted (1.4.1996) by virute of S.I. 1996/273, art. 5(1), [Sch. 2 para. 16\(b\)](#)
- F20** Words in Sch. 3 as they relate to the [Savings Bank Act 1887](#) and the [Factories Act 1961](#) omitted (12.7.2016) by virtue of [Immigration Act 2016 \(c. 19\)](#), s. 94(1), [Sch. 15 para. 34\(d\)\(e\)](#); S.I. 2016/603, [reg. 3\(w\)](#)

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- F21** Words substituted by Education (Scotland) Act 1980 (c.44, SIF 41:2), s. 136(2), **Sch. 4 para. 4**
- F22** The entry relating to the National Insurance Act 1965 (c. 51), **s. 91(2)** repealed by Social Security Act 1973 (c. 38), **Sch. 28 Pt. I**
- F23** Words in Sch. 3 para. 1(b) substituted (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 4, 7(2), **Sch. 2 para. 5**
- F24** Words substituted by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 2 Pt. I para. 33**
- F25** Words in Sch. 3 omitted (12.7.2016) by virtue of Immigration Act 2016 (c. 19), s. 94(1), **Sch. 15 para. 34(g)**; S.I. 2016/603, **reg. 3(w)**
- F26** Sch. 3: entry repealed (26.4.2005) by The Manufacture and Storage of Explosives Regulations 2005 (S.I. 2005/1082), **reg. 1(1)**, Sch. 5 para. 10, **Sch. 6** (with reg. 3)
- F27** Sch. 3 para. 6: words repealed (E.W.) by Housing and Planning Act 1986 (c. 63), s. 49(2), **Sch. 12 Pt. III**
- F28** Words substituted by virtue of S.I. 1981/1670, arts. 2(3)(a), 3(5), **Sch.**
- F29** Sch. 3 para. 6: words repealed (S.) (1.6.1996) by Housing and Planning Act 1986 (c. 63), s. 53(2), **Sch. 12 Pt. IV**; S.I. 1996/1276, **art. 2(b)**
- F30** Sch. 3: entry repealed (22.7.2004) by Statute Law (Repeals) Act 2004 (c. 14), **Sch. 1 Pt. 14**
- F31** Sch. 3 para. 7(a) repealed (25. 09. 1991) by Planning and Compensation Act 1991 (c. 34, SIF 123:2), ss. 60(6), 84(6), Sch. 12 para. 3, **Sch. 19 Pt. IV** (with s. 84(5)); S. I. 1991/2092, art. 3, **Sch. 1**.
- F32** Words in Sch. 3 para. 7(a) repealed (25. 09. 1991) by virtue of Planning and Compensation Act 1991 (c. 34, SIF 123:2), ss. 60(6), 84(6), Sch. 12 para. 3, **Sch. 19 Pt. IV** (with s. 84(5)); S. I. 1991/2092, art. 3, **Sch. 1**.
- F33** Words substituted by virtue of Road Traffic Act 1972 (c. 20), **Sch. 10 para. 3**
- F34** Words substituted by virtue of S.I. 1968/1699, **arts. 2, 5**

Modifications etc. (not altering text)

- C8** Sch. 3 para. 1(b), the entry relating to the National Insurance Act 1965: power to continue conferred (1.7.1992) by Social Security (Consequential Provisions) Act 1992 (c. 6), ss. 5, 7(2), **Sch. 3 para. 15**.

Changes to legislation:

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Changes and effects yet to be applied to :

- Sch. 3 words omitted by [2016 c. 19 Sch. 15 para. 34\(d\)](#)
- Sch. 3 words omitted by [2016 c. 19 Sch. 15 para. 34\(f\)](#)
- Sch. 3 words substituted by [2006 asp 14 s. 53\(3\)\(b\)](#)