STATUTORY INSTRUMENTS

1996 No. 639

The Railway Industry (Employees' Transport Vouchers) (Taxation) Order 1996

1.—(1) This Order may be cited as the Railway Industry (Employees' Transport Vouchers) (Taxation) Order 1996 and shall come into force on 31st March 1996.

(2) In this Order—

"the 1978 Act" means the Employment Protection (Consolidation) Act 1978(**1**);

"the 1993 Act" means the Railways Act 1993(**2**);

"conciliation officer" means an officer designated under section 211 of the Trade Union and Labour Relations (Consolidation) Act 1992(**3**);

"dismissal procedures agreement" has the meaning given by section 153(1) of the 1978 Act;

"railway asset" has the meaning given by section 6(2) of the 1993 Act, and any reference to the operation of such an asset shall be construed in accordance with that Act;

"railway services" has the meaning given by section 82 of the 1993 Act;

"railway undertaking" means an undertaking—

(a) the whole or part of which was transferred or otherwise disposed of (whether or not to the person carrying on that undertaking) by the Board or a subsidiary of the Board by virtue of something done under or by virtue of, or pursuant to, the 1993 Act, or

(b) in the course of which property, rights or liabilities transferred or otherwise disposed of (whether or not to the person carrying on that undertaking) by the Board or a subsidiary of the Board by virtue of something done under or by virtue of, or pursuant to, the 1993 Act are, or have been, used or otherwise turned to account;

"relevant complaint of dismissal", and "relevant compromise contract", have the meaning given by paragraph 20(3) of Schedule 13 to the 1978 Act(**4**);

"relevant date", in relation to a person who ceases, or ceased, to be in the employment mentioned in paragraph 27(2)(a), means the date on which that person ceases, or ceased, to be in that employment.

(3) In this Order, unless provision is made to the contrary, any reference to a numbered paragraph is to the paragraph in Schedule 24 to the Finance Act 1994 (Provisions relating to the 1993 Act) which bears that number.

(**1**) 1978 c. 44.
(**2**) 1993 c. 43.
(**3**) 1992 c. 52.
(**4**) Paragraph 20(3) was added by the Trade Union Reform and Employment Rights Act 1993 (c. 19), Schedule 7, paragraph 14(d).

[DOT 10338]