

**1970 No. 1776****TAXES****The Selective Employment Payments Variation Order 1970***Laid before Parliament in draft**Made - - - - 27th November 1970**Coming into Operation      7th December 1970*

The Secretary of State with the consent of the Treasury in exercise of his powers under section 9(1) of the Selective Employment Payments Act 1966(a) (hereinafter referred to as "the principal Act") and of all other powers enabling him in that behalf hereby makes the following Order, a draft of which has been approved by resolution of each House of Parliament.

*Citation, commencement and interpretation*

**1.**—(1) This Order may be cited as the Selective Employment Payments Variation Order 1970 and shall come into operation on 7th December 1970.

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

(3) The references in this Order to sections are references to sections of the principal Act.

(4) In this Order the expression "play" has the meaning assigned to it by the Theatres Act 1968(c).

*Additions to employments to which section 2 applies*

**2.** Section 2 which specifies employments as respects which an employer is entitled to selective employment refund shall have effect as if to subsection (3)(a) thereof there were added the following:—

"(vi) so much of the activities falling under sub-head 2 of minimum list heading 881 as consists of the production of any play or ballet for performance in any theatre or similar place the principal or only use of which is for the presentation of plays or ballets or in a school or other similar educational institution in connection with the educational activities of that school or that institution."

*Robert Carr,*

Secretary of State for Employment.

27th November 1970.

We consent.

*V. H. Goodhew,**Bernard Weatherill,*Two of the Lords Commissioners  
of Her Majesty's Treasury.

27th November 1970.

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order adds to the employments which may be eligible for refund of Selective Employment Tax employments in certain theatrical establishments.

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