STATUTORY INSTRUMENTS

1976 No. 2192

TAXES

The Regional Employment Premiums (Termination of Payment and Consequential Provisions) Order 1976

Made - - - 22nd December 1976
Coming into Operation 1st January 1977

The Treasury, in exercise of the powers conferred on them by section 122(3) of the Finance Act 1972(a), as amended by section 57(6) of, and Part V of Schedule 14 to, the Finance Act 1974(b), as read with section 53(2) of the said Act of 1974, and in the exercise of the powers conferred on them by subsection (4) and (5) of the said section 122, hereby make the following Order:—

- 1.—(1) This Order may be cited as the Regional Employment Premiums (Termination of Payment and Consequential Provisions) Order 1976 and shall come into operation on 1st January 1977.
- (2) The Interpretation Act 1889(c) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.
- 2. The 1st January 1977 is hereby appointed for the purposes of section 122(3) of the Finance Act 1972.
 - 3.—(1) Subject to the following provisions of this article:—
 - (a) no payment of regional employment premiums shall be made in respect of persons in any employment in or carried out from an establishment registered under section 7(1) of the Selective Employment Payments Act 1966(d) unless the application for registration was made before 13th February 1977; and
 - (b) no payment of regional employment premium shall be made unless the claim for it was made before 13th February 1977; and
 - (c) no question arising in connection with the payment of regional employment premiums shall after 1st January 1977 be referred to an industrial tribunal under paragraph (a), (b) or (c) of section 7(5) of the Selective Employment Payments Act 1966 unless the reference is required withir six weeks of the time the question arises.

(2) Where---

- (a) an employer has required the reference of a question to an industria tribunal under paragraph (a) or (b) of section 7(5) of the Selective Employment Payments Act 1966; or
- (b) an employer has duly applied for the registration of an establishmen under section 7(1) of that Act but the decision on the application has been notified to him after 1st January 1977;

subparagraph (1)(b) of this article shall not prevent the making of a payment to the employer on a claim made within six weeks of the final determination of the question or, as the case may be, of the notification, under the Selective Employment Payments Act 1966.

4. The 1st January 1978 is hereby appointed as the day from which the enactments mentioned in Part IX of Schedule 28 to the Finance Act 1972 are repealed.

David Stoddart, T. Pendry, Two of the Lords Commissioners of Her Majesty's Treasury.

22nd December 1976.

EXPLANATORY NOTE

(This Note is not part of the Order.)

Section 122(3) of the Finance Act 1972 provides that, notwithstanding the abolition of selective employment tax by subsection (1), regional employment premiums remain payable in respect of weeks beginning before a date appointed by the Treasury. This Order appoints the 1st January 1977 for the purposes of that subsection. Consequently regional employment premiums will cease to be payable in respect of weeks commencing after that date.

The Order contains supplementary provisions for dealing with claims for payment of premiums in respect of weeks commencing before that date and with questions which are outstanding at that date arising in connection with payment of premiums. It also specifies the 1st January 1978 as the date upon which the repeal of the enactments relating to payment of premiums shall take effect.

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