



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F1 [Ss. 1, 2](#) repealed by [Social Security Act 1973 \(c. 38\)](#), [Sch. 28 Pt.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

Status: Point in time view as at 01/07/1992.

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 July 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)

Textual Amendments

F2 S. 3 repealed by Education (Milk) Act 1971 (c. 74), ss. 1(4), 2(5)

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

- (1) The Secretary of State shall make regulations for the payment by such local authority or police authority as may be prescribed by or determined under the regulations, but subject to such exceptions or conditions as may be so prescribed, of compensation to or in respect of persons who are the holders of any such place, situation or employment as may be so prescribed and who suffer loss of employment or loss or diminution of emoluments which is attributable to the revocation or amendment of any regulations made under section 2 of the ^{M1}Civil Defence Act 1948.
- (2) The compensation payable by any authority shall be payable out of the same fund as expenditure of that authority under section 2 of the ^{M2}Civil Defence Act 1948, and section 3 of that Act (grants towards expenses of local and police authorities) shall apply in relation to expenses incurred in paying the compensation as if they were expenses incurred by virtue of section 2.
- (3) Different regulations may be made under this section in relation to different classes of persons, and regulations so made may include provision as to the manner in which and the person to whom any claim for compensation under this section is to be made and for the determination of all questions arising under the regulations.
- (4) Regulations under this section shall not be made with reference to the revocation or amendment after the 31st March 1969 of regulations under section 2 of the ^{M3}Civil Defence Act 1948, but may be made with reference to the revocation or amendment of any such regulations and matters arising thereout before the making of the regulations under this section or the passing of this Act; but in so far as any regulations under this section are framed so as to operate with reference to a date earlier than the making thereof, the regulations shall not place any person other than the authority required by the regulations to pay compensation in a worse position than he would have been in if the regulations had not been so framed.
- (5) Regulations made under this section shall be made by statutory instrument and shall be subject to annulment in pursuance of a resolution of either House of Parliament.
- (6) In this section “local authority” has the same meaning as in section 2 of the ^{M4}Civil Defence Act 1948.

Marginal Citations

M1 1948 c. 5 (12, 13 & 14 Geo. 6).
M2 1948 c. 5 (12, 13 & 14 Geo. 6).
M3 1948 c. 5 (12, 13 & 14 Geo. 6).
M4 1948 c. 5 (12, 13 & 14 Geo. 6).

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

Status: Point in time view as at 01/07/1992.

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 July 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)

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 ^{M5}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 ^{M6}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.
- 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.

Marginal Citations

- M5** 1923 c. 4.
M6 1962 c. 46.

6 F3

Textual Amendments

- F3** S. 6 repealed by [Local Employment Act 1972 \(c. 5\)](#), [Sch. 4](#)

Status: Point in time view as at 01/07/1992.

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 July 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)

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, . . . ^{F4}

Textual Amendments

- F4** 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)

- C3** [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](#)

Status: Point in time view as at 01/07/1992.

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 July 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)

SCHEDULES

^{F5}F5 SCHEDULE 1

Textual Amendments

F5 Sch. 1 repealed by [National Insurance Act 1969 \(c. 44\)](#), [Sch. 7](#)

F5

^{F6}F6 SCHEDULE 2

Textual Amendments

F6 Sch. 2 repealed by [Social Security Act 1973 \(c. 38\)](#), [Sch. 28 Pt. I](#)

Modifications etc. (not altering text)

C4 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](#)

F6

^{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)

C5 Sch. 3 amended by [Marriage Act 1983 \(c.32, SIF 49:1\)](#), [s. 2\(2\)](#)

Status: Point in time view as at 01/07/1992.

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 July 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)

VARIATION OF FEES ETC.

Enactments requiring or regulating payment	Relevant Minister
1. (a) The Births and Deaths Registration Act 1836 (c. 86) section 35.	
F7	
...	
The Education Act 1944 (c. 31) section 94.	
The Marriage Act 1949 (c. 76).	[^{F8} The Secretary of State.]
The Births and Deaths Registration Act 1953 (c. 20).	
The Registration Service Act 1953 (c. 37) section 18(3) and (4).	
(b) The Savings Banks Act 1887 (c. 40) section 10.	
[^{F9} The Friendly Societies Act 1974 (c. 46), section 106 and Sch. 5, para. 8.]	[^{F8} The Secretary of State] or, as regards Scotland, the Secretary of State.
...	
F10	
F11	
...	
The Shops Act 1950 (c. 28) section 35. The Factories Act 1961 (c. 34) section 178(1).	[^{F8} The Secretary of State] or, as regards Scotland, the Secretary of State.
The Education (Scotland) Act [^{F12} 1980 (c. 44) section 84(1)].	
...	
F13	
[^{F14} The Social Security Administration Act 1992 (c. 5) section 124(3)]	[^{F15} The Secretary of State.]
2. The Places of Worship Registration Act 1855 (c. 81). The Marriage and Registration Act 1856 (c. 119) section 24.	[^{F8} The Secretary of State.]
3. The Lyon King of Arms Act 1867 (c. 17) Schedule B.	The Secretary of State.
4. The Explosives Act 1875 (c. 17) section 49, and Schedule 3.	The Secretary of State.
5. The Fees (Increase) Act 1923 (c. 4) section 7.	The Secretary of State.
6. The Fees (Increase) Act 1923 (c. 4) section 9.	
F16	
...	
The Road and Rail Traffic Act 1933 (c. 53) section 47(2).	[^{F17} the Treasury]

Status: Point in time view as at 01/07/1992.

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 July 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)

[^{F18}The London Government (Scotland) Act 1947 (c.43) section 355(8)]

The Road Traffic Act 1960 (c. 16) section 249(1)(d).

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

7.	F20
F19	...
(a) . . .	
(b)
8. [^{F21} The Road Traffic Act 1972 (c. 20), sections 154 and 155.]	[^{F8} The Secretary of State] or, as regards Scotland, the Secretary of State.
9. The Sea Fisheries Regulation Act 1966 (c. 38) section 9.	The Minister of Agriculture, Fisheries and Food.

Textual Amendments

- F7** Sch. 3 para. 1(a): words repealed by National Health Service Reorganisation Act 1973 (c. 32), s. 57, **Sch. 5**
- F8** Words substituted by virtue of S.I. 1968/1699, **arts. 2, 5**
- F9** Words substituted by Friendly Societies Act 1974 (c. 46), **Sch. 9 para. 21**
- F10** 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**
- F11** Sch. 3 para. 1(b): words repealed by Friendly Societies Act 1974 (c. 46), s. 116(4), **Sch. 11**
- F12** Words substituted by Education (Scotland) Act 1980 (c.44, SIF 41:2), s. 136(2), **Sch. 4 para. 4**
- F13** 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**
- F14** 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**
- F15** Words substituted by Social Security (Consequential Provisions) Act 1975 (c. 18), **Sch. 2 Pt. I para. 33**
- F16** Sch. 3 para. 6: words repealed (E.W.) by Housing and Planning Act 1986 (c. 63), s. 49(2), **Sch. 12 Pt. III**
- F17** Words substituted by virtue of S.I. 1981/1670, arts. 2(3)(a), 3(5), **Sch.**
- F18** Sch. 3 para. 6: words repealed (S.)(*prosp.*) by Housing and Planning Act 1986 (c. 63), s. 53(2), **Sch. 12 Pt. IV**
- F19** 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.**
- F20** 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.**
- F21** Words substituted by virtue of Road Traffic Act 1972 (c. 20), **Sch. 10 para. 3**

Modifications etc. (not altering text)

- C6** 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.**
- C7** Sch. 3 para. 6: by virtue of Local Government (Scotland) Act 1973 (c. 65), s. 237(2), **Sch. 29** the reference to The Local Government (Scotland) Act 1947 (c. 43), **s. 355(8)** should be construed as a reference to s. 210(7) of that 1973 Act

Status:

Point in time view as at 01/07/1992.

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 July 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.