



# Finance Act 1968

## 1968 CHAPTER 44

### PART V

#### SELECTIVE EMPLOYMENT TAX

#### **51 Selective employment tax**

- (1) In relation to any contribution week beginning on or after 2nd September 1968, for paragraphs (a) to (d) of section 44(1) of the Finance Act 1966 (which specify the weekly amount payable in respect of a person by way of selective employment tax) there shall be substituted the following paragraphs:—
  - “(a) if that person is a man over the age of 18, 37s. 6d.; or
  - (b) if that person is a woman over the age of 18, 18s. 9d.; or
  - (c) if that person is a boy under the age of 18, 18s. 9d.; or
  - (d) if that person is a girl under the age of 18, 12s.”
- (2) Section 1 of the Provisional Collection of Taxes Act 1968 shall apply to selective employment tax; and accordingly, in subsection (1) of that section, after the words " income tax " there shall be inserted the words " selective employment tax " .
- (3) In Schedule 12 to the Finance Act 1967, the references to Part VI of the Finance Act 1966 in paragraphs 8 and 10 shall be construed as including references to this section.
- (4) This section shall be construed as one with Part VI of the Finance Act 1966 and shall extend to Northern Ireland, but for the purposes of section 6 of the Government of Ireland Act 1920 shall be deemed to be contained in an Act passed before the appointed day.

#### **52 Selective employment payments**

- (1) With a view to the making by the Secretary of State for Employment and Productivity of payments by way of refund of selective employment tax in respect of persons employed in certain hotels or similar establishments in the areas specified in Schedule 17 to this Act, section 2 of the Selective Employment Payments Act 1966

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shall have effect in respect of any contribution week beginning on or after 2nd September 1968 with the following amendments, namely—

- (a) in subsection (2)(a), after the words " paragraphs (a) to (e)" there shall be inserted the words " or, subject to subsection (3A) of this section, in paragraph (f) ";
  - (b) in subsection (3), at the end there shall be added the following paragraph:—
    - “(f) subject to subsection (3A) of this section, activities of a hotel, inn, boarding house, guest house or holiday camp”;
  - (c) after subsection (3) there shall be inserted the following subsection:—
    - “(3A) Subsection (3)(f) of this section shall have effect only where the establishment in question—
      - (a) contains not less than four rooms which at all times during the contribution week in question were available for use in return for payment as sleeping accommodation by guests or lodgers at the establishment; and
      - (b) is situated within an area specified in Schedule 17 to the Finance Act 1968”;
  - (d) in subsection (5)(a), after the words "paragraphs (a) to (d)" there shall be inserted the words " or under paragraph (f) ".
- (2) In relation to any such contribution week as aforesaid, in section 25(1) of the Finance Act 1967 (which provides for a refund to the employer in respect of certain persons in part-time employment of an amount equal to half the tax paid) for the word " half " there shall be substituted the words " two-thirds of " ; and the said section 25(1) shall have effect subject to subsection (4) of this section.
- (3) Where an employer has paid selective employment tax in respect of any person for any such contribution week as aforesaid and throughout that week that person was for the purposes of the National Insurance Act 1965 over the age of 65, then, subject to subsections (4) and (5) of this section, the Minister of Social Security shall make to that employer in respect of that person and that week a payment of an amount equal to two-thirds of the tax paid.
- (4) Where a payment has been made to an employer in respect of any person and any contribution week under the said section 25(1) or under subsection (3) of this section, the employer shall not be entitled to a payment in respect of that person and that contribution week under the other of those provisions.
- (5) In Schedule 12 to the Finance Act 1967—
- (a) paragraphs 2, 3 (other than sub-paragraphs (b) and (c)), 5, 6 and 11 shall have effect as if references to the said section 25(1) included references to subsection (3) of this section;
  - (b) any question arising under the said subsection (3) as to whether a person was or was not over the age of 65 at a particular time shall be deemed to be included among the questions mentioned in paragraph 8;
  - (c) in paragraphs 8, 12 and 13 references to Part IV of the Finance Act 1967 shall include references to this section.
- (6) Where the Minister by whom any register of establishments is maintained under section 7(1) of the Selective Employment Payments Act 1966—
- (a) after having acceded to an application under section 10(3) of that Act by an employer with respect to the treatment of any premises, is at any time satisfied

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that, by reason of a change in the circumstances of the business of which those premises form part, it is proper so to do ; or

- (b) having on acceding to such an application given notice in writing to the employer that he proposes to afford that treatment to those premises only if or for so long as specified conditions are fulfilled, is at any time satisfied that those conditions are not fulfilled,

that Minister may, after giving not less than four weeks notice in writing to the employer of his intention so to do, cease to afford that treatment to those premises.

- (7) This section shall be construed as one with the Selective Employment Payments Act 1966.