



Selective Employment Payments Act 1966

1966 CHAPTER 32

2 Selective employment refund

- (1) Where an employer has paid selective employment tax for any contribution week in respect of a person in an employment to which this section applies, then, subject to the provisions of section 7 of this Act, the appropriate Minister shall make to the employer in respect of that person and that week a payment of an amount equal to the tax paid.
- (2) Subject to subsection (6) of this section, this section applies to any employment which, not being employment to which section 1 of this Act applies, is employment in, or carried out from, an establishment where—
 - (a) the establishment is engaged by way of business wholly or partly in activities such as are mentioned in any one of paragraphs (a) to (e) of subsection (3) of this section; and
 - (b) subject to subsection (4) of this section, more than half of the employed persons employed in any employment in, or carried out from, that establishment—
 - (i) are so employed wholly or mainly in connection with those activities ;
and
 - (ii) are not so employed wholly or mainly in nonqualifying activities,or where the appropriate Minister is satisfied that the establishment is engaged in scientific research relevant to the activities mentioned in paragraph (e) of the said subsection (3) or in training relevant to any activities mentioned in that paragraph or in paragraphs (a) to (c) of that subsection, or the establishment is certified by the Minister of Technology to be engaged in scientific research relevant to any activities mentioned in the said paragraphs (a) to (c).
- (3) The activities referred to in subsection (2)(a) of this section are—
 - (a) activities falling under any of the following minimum list headings in the Standard Industrial Classification, namely—
 - (i) heading 003 (which relates to fishing);
 - (ii) any heading in Order II (which relates to mining and quarrying);
 - (iii) heading 602 or 603 (which relate to electricity and water supply); and

Status: This is the original version (as it was originally enacted). This item of legislation is currently only available in its original format.

- (iv) any heading in Order XIX (which relates to transport and communication) other than heading 709;
 - (b) activities by way of the extraction of coal from open cast workings;
 - (c) activities by way of the operation of road transport for the purposes of another establishment which is both an associated establishment and an establishment such as is mentioned either in section 1(2) of this Act or in subsection (2) of this section ;
 - (d) activities, research or training such as are mentioned in section 1(2)(a) of this Act, or a combination of such activities, research or training and any activities such as are mentioned in paragraph (a) or (b) of this subsection;
 - (e) activities falling under minimum list heading 001 or 002 in the Standard Industrial Classification which shall respectively be treated for the purposes of this Act as including all activities falling within the definition in section 10(1) of this Act of agriculture or, as the case may be, of forestry.
- (4) For the purposes of the application of this section in relation to any activities other than activities falling under minimum list heading 703 in the Standard Industrial Classification, the definition of non-qualifying activities contained in section 10(1) of this Act shall have effect as if paragraph (b) of that definition were omitted.
- (5) For the purposes of this section, the appropriate Minister in relation to any employment to which this section applies shall be determined by reference to the activities of the establishment in or from which that employment is carried out and—
- (a) where those activities fall under any of paragraphs (a) to (d) of subsection (3) of this section, shall be the Minister of Labour;
 - (b) where those activities fall under paragraph (e) of the said subsection (3), shall be—
 - (i) if the establishment is situated in England or Wales, the Minister of Agriculture, Fisheries and Food; or
 - (ii) if the establishment is situated in Scotland, the Secretary of State.
- (6) This section does not apply to employment by an employer to whom section 3 of this Act applies or to any excepted employment