

SCHEDULES.

SCHEDULE 12

Section 25.

SUPPLEMENTARY AND ADDITIONAL PROVISIONS
WITH RESPECT TO SELECTIVE EMPLOYMENT TAX*Interpretation*

- 1 In this Schedule, the expression " the principal Act " means the Selective Employment Payments Act 1966.

Restrictions on payments under section 25

- 2 Subsection (1) or (2) of section 25 of this Act shall not apply—
- (a) if the employment in question of the employed person was in, or carried out from, an establishment for the time being registered under section 7(1) of the principal Act, unless the employer shows that he is not entitled to a payment in respect of that person and the contribution week in question under section 1 or 2 of that Act; or
 - (b) if the employer is entitled in respect of the employed person and the week in question to a payment under section 5 or 6 of the principal Act; or
 - (c) if the employed person's employment is an excepted employment as defined in section 10(1) of the principal Act other than employment in the Post Office Savings Bank; or
 - (d) if the employer is an employer to whom section 3 of the principal Act applies, unless the employed person was employed in the week in question in a part of the employer's business which is specified in Part II of Schedule 1 to that Act; or
 - (e) if the employer is, or the employed person is treated for the purposes of section 4 of the principal Act as employed by, an employer to whom the said section 4 applies ; or
 - (f) if the employer is a national health service employer, that is to say, is a body specified in Schedule 3 to the Redundancy Payments Act 1965 ;

and subsection (1) of the said section 25 shall not apply in relation to an employed person in respect of whom the employer is entitled in respect of the week in question to a payment under subsection (2) of that section.

- 3 The Minister shall not be required to make any payment in respect of any employed person and any contribution week under subsection (1) of the said section 25 unless the employer produces such records as the Minister may reasonably require—
- (a) of the payment of selective employment tax;
 - (b) of the number of hours worked by that employed person in that week; and
 - (c) of the number of hours of work in a week normally involved for that person in consequence of the terms of any contract or by reason of any office held by him.

Status: This is the original version (as it was originally enacted).

- 4 The Minister shall not be required to make any payment in respect of any employed person and any contribution week under subsection (2) of the said section 25 unless the employer produces such records of the payment of selective employment tax and of that employed person's employment outside the United Kingdom as the Minister may reasonably require.

Claims for payments under section 25

- 5 Any claim for a payment under subsection (1) or (2) of the said section 25 shall be made in such form and manner, contain such particulars, and be made within such period, as the Minister may direct; and any such payments shall be made at such times, in such manner, and subject to such conditions, if any, as the Minister may with the consent of the Treasury determine.

Determination of questions

- 6 The employer by whom a claim for a payment under subsection (1) or (2) of the said section 25 is made may require any question arising in connection with that claim, other than a question such as is mentioned in paragraph 7 or 8 of this Schedule, to be referred to and determined by a tribunal established under section 12 of the Industrial Training Act 1964.

- 7 If any question arises under subsection (2) of the said section 25—
- (a) as to whether a person was employed for any week outside both the United Kingdom and any area for the time being designated under section 1(7) of the Continental Shelf Act 1964 and, if so, by whom ; or
 - (b) as to whether tax was not payable in respect of an employed person for any contribution week by reason of his being incapable of work as mentioned in that subsection or on unpaid leave,

the claimant may apply to the Minister for the determination of that question in accordance with Part IV of the National Insurance Act 1965, and for that purpose that question shall be treated as being a question such as is mentioned in section 64(1)(a) of that Act.

- 8 For the avoidance of doubt it is hereby declared that any question arising under Part IV of this Act, under the principal Act, or under Part VI of the Finance Act 1966, as to whether, or as to the person by whom, the tax in respect of any person and any contribution week is payable or has been paid shall be treated for the purpose of its determination as being a question such as is mentioned in section 64(1)(a) of the National Insurance Act 1965.

- 9 Section 97 of the National Insurance Act 1965 shall apply to any proceedings involving any question which arises as mentioned in paragraph 7 or 8 of this Schedule as it applies to the proceedings referred to in that section.

- 10 Paragraph 8 of this Schedule, so far as it relates to a question arising under Part VI of the Finance Act 1966, shall extend to Northern Ireland, but with the substitution for the reference to section 64(1)(a) of the National Insurance Act 1965 of a reference to section 63(1)(a) of the National Insurance Act (Northern Ireland) 1966 ; and section 93 of the last-mentioned Act shall apply to any proceedings involving any such question as it applies to the proceedings referred to in that section.

Enforcement

- 11 Any inspector for the purposes of the National Insurance Act 1965 may, subject to the production if requested of his certificate of appointment (whether furnished under section 90(6) of that Act or under section 49(6) of the National Insurance Act 1946), enter on any premises at or from which a person in relation to whom a claim for a payment under subsection (1) or (2) of section 25 of this Act has been made is or was employed, other than premises occupied as a private dwelling and not used by, or by permission of, the occupier for the purposes of a trade or business, and—
- (a) examine and make copies of or extracts from any such records as are mentioned in paragraph 3 or, as the case may be, paragraph 4 of this Schedule; and
 - (b) require any person on those premises to furnish to the inspector such information as may be reasonably required by the Minister in connection with that claim ;

and section 8 of the principal Act (which relates to enforcement) shall have effect as if any reference in subsection (3) thereof to subsection (1) thereof included a reference to this paragraph.

Set-off of payments

- 12 Where any employer is entitled to the return of any amount paid by him by way of contributions under the National Insurance Act 1965 (including selective employment tax) otherwise than by way of contributions paid on behalf of an employed person, the Minister may, if he thinks fit, deduct from that amount the amount of any payment previously made to that employer under the principal Act or Part IV of this Act which would not have been made if those contributions had not been paid.
- 13 Any Minister by whom any payment falls to be made under any provision of the principal Act or of Part IV of this Act to an employer in respect of an employed person and a contribution week may deduct from the amount which would otherwise be payable any amount previously paid to that employer in respect of that person and that week by that or any other Minister under any other of those provisions.
- 14 Where a deduction from any payment to an employer is made under paragraph 12 or 13 of this Schedule in respect of a previous payment to that employer, the amount of that previous payment, or a part thereof equal to the amount of the deduction, shall not be otherwise recoverable from that employer.