



# Selective Employment Payments Act 1966

## 1966 CHAPTER 32

An Act to provide for payments in certain circumstances in respect of persons in respect of whom selective employment tax has been paid; and for connected purposes. [9th August 1966]

BE IT ENACTED by the Queen's most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

### 1 Selective employment premium

- (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 Minister of Labour shall make to the employer in respect of that person and that week a payment of an amount equal to the tax paid plus—
  - (a) if that person was treated for the purpose of the tax as a man over the age of eighteen, seven shillings and sixpence; or
  - (b) if that person was treated for that purpose as a woman over the age of eighteen, three shillings and ninepence; or
  - (c) if that person was treated for that purpose as a boy under the age of eighteen, three shillings and nine-pence ; or
  - (d) if that person was treated for that purpose as a girl under the age of eighteen, two shillings and sixpence.
- (2) Subject to subsection (3) of this section, this section applies to any employment in, or carried out from, an establishment where—
  - (a) the establishment is engaged by way of business wholly or partly in—
    - (i) activities falling under any of the minimum list headings shown in Orders III to XVI of the Standard Industrial Classification; or
    - (ii) activities by way of the manufacture from exposed film of cinematograph films for public exhibition; or

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- (iii) scientific research relating to such activities as aforesaid in which that or an associated establishment is engaged; or
- (iv) training relating as aforesaid ; and
- (b) 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 such activities, research or training as aforesaid ; and
  - (ii) are not so employed wholly or mainly in nonqualifying activities, or where the establishment is certified by the Minister of Technology to be engaged in scientific research relevant to such activities as are mentioned in paragraph (a) of this subsection or the Minister of Labour is satisfied that the establishment is engaged in training which is so relevant.
- (3) This section does not apply to employment by an employer to whom section 3 or 4 of this Act applies or to any excepted employment.

## 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
    - (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;

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- (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

### **3 Payments to certain public bodies**

- (1) This section applies to the following employers, namely—
- (a) any body specified in Part I of Schedule 1 to this Act;
  - (b) the Postmaster General.
- (2) Where any employer to whom this section applies has paid selective employment tax for any contribution week in respect of employed persons employed by him otherwise than in any part of his business which is specified in Part II of the said Schedule 1, the designated Minister may make to that employer in respect of those persons and that week, at such time and in such manner as that Minister or (where that Minister is not the Treasury) that Minister with the consent of the Treasury may determine, a payment of an amount appearing to that Minister to correspond—
- (a) if those persons' employment for that week was employment in any such part of an undertaking as is specified in Part III of that Schedule, to the amount of the tax paid with the appropriate additions specified in paragraphs (a) to (d) of section 1(1) of this Act; or
  - (b) in any other case, to the amount of the tax paid.
- (3) Where under subsection (2) of this section a payment would fall to be made by the designated Minister to a company such as is mentioned in paragraph 14 of Part I of

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the said Schedule 1, that Minister may, if and subject to such conditions as he thinks fit, make that payment to the body, or to such as he thinks fit of the bodies, referred to in paragraphs 9 to 13 of the said Part I of which that company is, or is treated for the purposes of the said paragraph 14 as being, a subsidiary.

- (4) In this section, the expression " the designated Minister ", in relation to any employer, means such Minister as the Treasury may designate in relation to that employer, and the expression " Minister " includes the Treasury.

#### **4 Payments to local authorities, etc.**

- (1) This section applies to an employer who is of any of the following descriptions, namely—

- (a) a local authority, that is to say—
  - (i) in England or Wales, the council of a county, county borough, London borough or county district, the Greater London Council, the Common Council of the City of London or the Council of the Isles of Scilly;
  - (ii) in Scotland, a local authority within the meaning of the Local Government (Scotland) Act 1947;
- (b) an authority all of whose members are appointed or elected by one or more local authorities ;
- (c) an authority the majority of whose members are appointed or elected by one or more local authorities and in the case of whom, by virtue of any enactment—
  - (i) the authority have power to issue a precept to a local authority in England or Wales or a requisition to a local authority in Scotland ; or
  - (ii) a local authority are or can be required to contribute to the authority's expenses;
- (d) the Receiver for the Metropolitan Police District or the Commissioner of Police of the Metropolis;
- (e) the development corporation established for a new town or the Commission for the New Towns ;
- (f) the Scottish Special Housing Association;
- (g) statutory water undertakers within the meaning of the Water Act 1945 (other than for the purposes of Part II of that Act only);
- (h) an internal drainage board within the meaning of the Land Drainage Act 1930.

- (2) The appropriate Minister may make to any employer to whom this section applies such payments, at such times, and subject to such conditions, as he may with the consent of the Treasury think fit by reference to the amounts paid by way of selective employment tax in respect of employed persons employed by that employer in employments to which section 2 of this Act does not apply.

- (3) The appropriate Minister may, with the consent of the Treasury, direct with respect to any employer to whom this section applies or who is of any class of such employers specified in the direction—

- (a) that, subject to such conditions as may be specified in the direction, employed persons of any class so specified who are not employed by that employer or by a charity within the meaning of section 5 of this Act entitled to claim in respect of those persons under the said section 5 but who—
  - (i) if that employer is the council of a rural district, are employed by the council of a parish or borough included in that district; or

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- (ii) if that employer is an authority such as is mentioned in subsection (1) (a) or (b) of this section, are employed wholly or partly within that employer's area in employment appearing to the appropriate Minister to be in a public service,

shall be treated for the purposes of this section as employed by that employer or, where there is more than one relevant employer, by such one, or to such extent by such one and to such extent by such other or others, of those employers as may be specified in the direction;

- (b) that, subject to such conditions as may be specified in the direction, employed persons employed by such an authority as is mentioned in subsection (1)(b) or (c) of this section shall be treated for the purposes of this section as employed by such one, or to such extent by such one and to such extent by such other or others, of the local authorities by whom members of that authority are appointed or elected as may be specified in the direction;
  - (c) that any employment specified in the direction shall be left out of account for the purposes of this section.
- (4) In this section, the expression " the appropriate Minister " means—
- (a) in relation to an employer in Scotland or in Wales or Monmouthshire, the Secretary of State ;
  - (b) in any other case, the Minister of Housing and Local Government.

## 5 Refunds to charities

- (1) Where a charity has paid selective employment tax for any contribution week in respect of an employed person employed by the charity in an employment to which neither section 1 nor section 2 of this Act applies and which is not an excepted employment, then, subject to subsections (2) and (4) of this section and to the provisions of section 7 of this Act, the Minister of Labour shall make to the charity in respect of that person and that week a payment of an amount equal to the tax paid.
- (2) The Minister of Labour shall not be required to make any payment under subsection (1) of this section in respect of any selective employment tax paid for any contribution week as respects which the charity concerned does not produce such records of the payment of tax in respect of persons employed by that charity as that Minister may reasonably require.
- (3) In the application of this section to England and Wales the expression " charity " means a body who—
- (a) are registered under section 4 of the Charities Act 1960 ; or
  - (b) are certified by the Charity Commissioners or the Secretary of State for Education and Science to be—
    - (i) a charity within the meaning of that Act which by virtue of subsection (4) of the said section 4 is not required to be so registered ;
    - or
    - (ii) an ecclesiastical corporation within the meaning of section 45(2)(a) of that Act,
- and includes Greenwich Hospital.
- (4) In the application of this section to Scotland, the expression " charity " has the same meaning as in the Income Tax Acts, and the Minister of Labour shall not be required to make any payment under this section to an employer unless the Secretary of State

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certifies, or on appeal from him the Court of Session finds, that the employer is a charity within that meaning; and in any such appeal the Secretary of State shall be entitled to appear and be heard.

## 6 Special refunds for certain households

- (1) Where, in the case of any contribution week, an employer, not being a charity within the meaning of section 5 of this Act, pays selective employment tax in respect of an employed person employed by him in a qualified household for more than eight hours in the rendering of domestic or nursing assistance, and that employed person is not employed by the same employer in an employment to which section 1 or 2 of this Act applies, then, subject to subsection (3) of this section and to the provisions of section 7 of this Act, the Minister of Social Security shall make to the employer in respect of that person and that week a payment of an amount equal to the tax paid.
- (2) In the foregoing subsection, the expression " qualified household " means a private household—
  - (a) which includes a person, not being the employed person, who is over the age of seventy ; or
  - (b) which includes a person in need of such assistance as aforesaid by reason of being infirm, sick, or otherwise incapacitated for any reason, including pregnancy; or
  - (c) (subject to subsection (5) of this section) which includes a child under the age of sixteen, not being a child of the family of the employed person.
- (3) No payment shall be made under this section unless the Supplementary Benefits Commission (or, on an appeal under subsection (4) of this section, the Appeal Tribunal) are satisfied that the requirements of subsection (1) of this section are fulfilled as respects the period in respect of which the payment is claimed; and no such payment shall be made in respect of more than one employed person in respect of the same period and the same household unless the Commission or Appeal Tribunal, as the case may be, are satisfied that there were special circumstances necessitating more than one person being employed as mentioned in subsection (1) of this section in that household in that period.
- (4) An employer aggrieved by the determination of the Supplementary Benefits Commission on a claim by him for a payment under this section may appeal therefrom to such of the tribunals constituted in accordance with Schedule 3 to the Ministry of Social Security Act 1966 as under that Schedule has jurisdiction in the case in question.
- (5) No payment shall be made by virtue of subsection (2)(c) of this section in respect of any household by reason of its including a child unless either—
  - (a) that household includes one, but not more than one, member who is either a parent or the spouse of a parent of that child ; or
  - (b) that household includes no such parent or spouse but—
    - (i) includes a member who appears to the Supplementary Benefits Commission or, as the case may be, to the Appeal Tribunal to be discharging the functions of a parent with respect to that child ; and
    - (ii) does not include a spouse of that member of the household,
 and in either case that member of the household is normally engaged for more than eight hours weekly in work other than the domestic work of the household.

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## 7 Registers, claims, determination of questions, etc.

- (1) Subject to subsection (2) of this section, each Minister by whom payments fall to be made in respect of persons in employments to which section 1 or section 2 of this Act applies shall compile and maintain registers showing every establishment which he is satisfied, or which it has been determined in pursuance of subsection (5) of this section, is for the time being such an establishment as is mentioned in subsection (2) of the said section 1 or 2, as the case may be; and the Minister concerned shall not be required to make any such payment in respect of any selective employment tax paid—
  - (a) subject to subsection (2) of this section, for any contribution week falling wholly or partly before the date of registration of the establishment; or
  - (b) for any contribution week as respects which the employer concerned does not produce such records of the payment of selective employment tax in respect of persons engaged in employment in, or carried out from, the establishment as the Minister concerned may reasonably require.
- (2) No business or part of a business shall be registered under subsection (1) of this section except on the application of the employer, which shall be made in such form and manner, and contain such particulars, as the Minister concerned may direct, but, where that Minister is the Minister of Labour and on any such application it appears to him appropriate so to do, he may register any business or part of a business as an establishment such as is mentioned in section 1(2) or, as the case may be, section 2(2) of this Act notwithstanding that the application was for its registration as an establishment such as is mentioned in the other of those provisions; and any establishment, when registered, shall be deemed to have been registered as from the date when the application for its registration was received by the Minister concerned or any earlier date which it appears to that Minister (or, if the matter is referred by the employer to a tribunal under subsection (5) of this section, to that tribunal) to be equitable in the circumstances to allow.
- (3) The Minister by whom any register is maintained under subsection (1) of this section may remove from that register any establishment which he is satisfied is no longer qualified to be included in it; but that Minister shall inform the employer concerned of any such removal and, if the matter is referred by the employer to a tribunal under subsection (5) of this section, that tribunal may if they think fit direct that the establishment be treated as restored to the register as from the date of its removal or such later date as they think fit.
- (4) Any claim for a payment under section 1, 2, 5 or 6 of this Act shall be made in such form and manner, contain such particulars, and be made within such period, as the Minister by whom that payment would fall to be made 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 concerned may with the consent of the Treasury determine.
- (5) If any question arises—
  - (a) as to whether, apart from section 10(3) of this Act, any business or part of a business is an establishment satisfying the requirements of section 1(2)(a) and (b) or section 2(2)(a) and (b) of this Act; or
  - (b) as to the date as from which any establishment shall be deemed to have been registered; or
  - (c) as to the amount, if any, which falls to be paid to any employer under section 1, 2 or 5 of this Act,

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the employer concerned may require that question to be referred to and determined by a tribunal established under section 12 of the Industrial Training Act 1964.

## 8 Enforcement, etc.

- (1) Any person authorised in that behalf by the Minister concerned may, subject to the production if requested of his authority, enter on any premises occupied for the purposes of his business by an employer whose business or any part thereof is for the time being registered under section 7(1) of this Act as an establishment such as is mentioned in section 1(2) or 2(2) of this Act, or who has applied for his business or any part thereof to be so registered, or occupied by a charity who have claimed a payment under section 5 of this Act, and—
- (a) examine and make copies of or extracts from any such records as are mentioned in section 7(1)(b) or, as the case may be, section 5(2) of this Act and any other records relating to persons in employment in, or carried out from, the establishment so registered or proposed for registration or, as the case may be, to persons employed by the charity; and
  - (b) require any person on those premises to furnish to the person authorised as aforesaid such information as he may reasonably require as to the activities carried on in or from that establishment or, as the case may be, by that charity.
- (2) Any person who, for the purpose of obtaining any payment under this Act—
- (a) knowingly makes a false statement or false representation ; or
  - (b) produces or furnishes, or causes or knowingly allows to be produced or furnished, any document or information which he knows to be false in a material particular; or
  - (c) recklessly makes any statement or representation, or furnishes any information, which is false in a material particular; or
  - (d) withholds any material information,
- shall be liable—
- (i) on summary conviction, to a fine not exceeding one hundred pounds, or to imprisonment for a term not exceeding three months, or to both ;
  - (ii) on conviction on indictment, to a fine, or to imprisonment for a term not exceeding two years, or to both.
- (3) If any person—
- (a) wilfully delays or obstructs a person authorised under subsection (1) of this section in the exercise of his powers under that subsection; or
  - (b) refuses or neglects to answer any question or to furnish any information or to produce any document when required to do so under that subsection,
- he shall be liable on summary conviction to a fine not exceeding ten pounds in the case of a first offence under this subsection and not exceeding fifty pounds in the case of a second or subsequent such offence:
- Provided that no person shall be required under this subsection to answer any question or give any evidence if the answer or evidence would tend to incriminate him.
- (4) Where an offence under subsection (2) or (3) of this section committed by a company is proved to have been committed with the consent or connivance of, or to be attributable to any neglect on the part of, any director, manager, secretary or other similar officer of the company or any person who was purporting to act in any such capacity, he as



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well as the company shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

- (5) Where any sum is paid under this Act to any person not entitled thereto, that sum shall be recoverable as a debt due to the Crown unless the sum was paid under a mistake of law.

## **9 Powers to amend Act by order**

- (1) The Minister of Labour with the consent of the Treasury may by order—
- (a) add to or remove from the employments to which section 1 or section 2 of this Act applies any employment specified in the order;
  - (b) specify the appropriate Minister for the purposes of the said section 2 in relation to any employment added to those to which that section applies ;
  - (c) amend the definition of the Standard Industrial Classification in section 10(1) of this Act by the substitution for the reference to the edition of that publication there specified of a reference to any later edition thereof or by providing for any such reference to include a reference to any specified list of amendments to the edition in question published by Her Majesty's Stationery Office.
- (2) The Treasury may by order—
- (a) add to or remove from the employers to whom section 3 of this Act applies any employer specified in the order, and for that purpose amend the provisions of Part I of Schedule 1 to this Act;
  - (b) amend the provisions of Part II or III of the said Schedule 1 ;
  - (c) add to or remove from the bodies and institutions specified in Schedule 2 to this Act any body or institution specified in the order.
- (3) Any order under subsection (1) or subsection (2) of this section shall be made by statutory instrument and may be varied or revoked by a subsequent order under the subsection in question ; but—
- (a) no order shall be made under the said subsection (1) unless a draft thereof has been approved by resolution of each House of Parliament; and
  - (b) any order made under the said subsection (2) shall be subject to annulment in pursuance of a resolution of either House of Parliament.

## **10 Interpretation, etc.**

- (1) In this Act the following expressions have the following meanings respectively, that is to say—
- " agriculture " includes any of the following (whether carried out by the owner or occupier of the land concerned or by some other person on a contract basis), namely, horticulture, fruit growing, seed growing, dairy farming and livestock breeding and keeping, the use of land as grazing land, meadow land, osier land, market gardens or nursery grounds, and the use of land for woodlands where that use is ancillary to the farming of land for other agricultural purposes ;
  - " child of the family ", " contribution week ", " employed person " and " employer " have the same meanings respectively as for the purposes of the National Insurance Act 1965;
  - " company " includes any body corporate ;

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" excepted employment " means employment in the civil service of the State (whether or not in an established capacity), employment in Her Majesty's forces or employment by such a body or in such an institution as is specified in Schedule 2 to this Act;

" forestry " includes any of the following (whether carried out by the owner or occupier of the land concerned or by some other person on a contract basis), namely—

- (a) the growing of seedlings and transplants for forestry purposes, the planting and replanting of forests and the preparation of ground therefor, the installation and repair of fences and drains required for forestry purposes, the protection of forests against fire, animal and insect pests, diseases, weeds and trespass;
- (b) except when carried out by sawmilling establishments, the thinning, felling and bringing to the roadside of timber and the preparation of forest produce in the forest and at the roadside ;
- (c) the construction and maintenance of forest roads, the maintenance and management of forests, and the gathering of uncultivated forest products, such as ferns, furze and moss ;

" livestock " includes any creature kept for the production of food, wool, skins or fur, or for the purposes of its use in the farming of land;

" non-qualifying activities " means—

- (a) activities carried on for office purposes within the meaning of section 1(2) of the Offices, Shops and Railway Premises Act 1963, other than drawing and other than such activities falling under minimum list heading 486 or under sub-head 1 of minimum list heading 702 in the Standard Industrial Classification; or
- (b) activities by way of the carriage of goods by road in connection with a business—
  - (i) by the person carrying on that business; or
  - (ii) where that person is a company, by an associated company; or
- (c) activities by way of the sale of goods ;

" scientific research " means any activity in the fields of natural or applied science for the extension of knowledge;

" Standard Industrial Classification " means, subject to section 9(1)(c) of this Act, the consolidated edition published by Her Majesty's Stationery Office in 1963 of the publication of that name prepared by the Central Statistical Office;

" subsidiary ", in relation to any company, means a company which is a subsidiary of the first-mentioned company within the meaning of section 154 of the Companies Act 1948 ; and in Schedule 1 to this Act " wholly-owned subsidiary " means a subsidiary all the securities of which are owned by the company of which it is a subsidiary, or by one or more other wholly-owned subsidiaries of that company, or partly by that company and partly by any wholly-owned subsidiary of that company.

- (2) For the purposes of this Act, but subject to subsection (3) of this section, all premises or parts of premises occupied for the purposes of his business by one employer shall be treated as constituting the site of one establishment if, and shall not be so treated unless, access between all parts of the area comprised in those premises or parts of premises is available without leaving premises so occupied; and nothing contained in the Standard Industrial Classification with respect to the determination of an establishment for

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the purposes of the classification made by that publication shall have effect for the determination of an establishment for the purposes of this Act.

(3) The Minister by whom any register of establishments is maintained under section 7(1) of this Act may if he thinks fit on the application of an employer—

- (a) treat different parts of premises occupied for the purposes of his business by that employer as constituting the sites of different establishments; or
- (b) treat different premises so occupied as constituting the site of a single establishment,

notwithstanding that the requirements as to access set out in subsection (2) of this section are or, as the case may be, are not satisfied.

(4) Where in the case of any minimum fist heading in Orders III to XVI of the Standard Industrial Classification the title of the heading is not accompanied by a description of the industries or services included therein, the heading shall be construed as referring only to the manufacture of the goods specified in that title.

(5) Where any minimum list heading in the Standard Industrial Classification contains express provision that a specified activity is excluded from or included in that heading if it is carried on at premises attached to premises of a specified class, and but for that express provision that activity would have fallen under that or, as the case may be, some other minimum list heading, that express provision shall be deemed to be omitted; but, save as provided by the foregoing provisions of this subsection, in determining the activities falling under any particular minimum list heading in the Standard Industrial Classification, regard shall be had to any express provision of any other such heading.

(6) For the purposes of this Act—

- (a) a person's employment shall not be treated as employment in, or carried out from, any establishment unless it is an establishment of that person's employer;
- (b) establishments shall be treated as associated if, and only if, they are establishments of the same employer or of associated companies;
- (c) two companies shall be treated as associated if, and only if, one of them is a subsidiary of the other or both are subsidiaries of a third company.

## **11 Expenses**

(1) Any expenses incurred or deemed to be incurred by any Minister which are attributable to any provision of this Act shall be defrayed out of moneys provided by Parliament.

(2) The foregoing subsection shall not apply to expenses incurred by the Postmaster General; but there shall be paid into the Post Office Fund out of moneys provided by Parliament an amount equal to any expenses incurred by the Postmaster General as a designated Minister within the meaning of section 3 of this Act.

## **12 Short title and extent**

(1) This Act may be cited as the Selective Employment Payments Act 1966.

(2) This Act does not extend to Northern Ireland.

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## SCHEDULES.

### SCHEDULE 1

Section 3.

#### PAYMENTS TO PUBLIC BODIES

#### PART I

##### *Bodies to which section 3 applies*

- 1 The National Coal Board.
- 2 The Electricity Council.
- 3 The Central Electricity Generating Board.
- 4 An Area Electricity Board.
- 5 The North of Scotland Hydro-Electric Board.
- 6 The South of Scotland Electricity Board.
- 7 The Gas Council.
- 8 An Area Gas Board.
- 9 The British Railways Board.
- 10 The London Transport Board.
- 11 The British Transport Docks Board.
- 12 The British Waterways Board.
- 13 The Transport Holding Company.
- 14 Any company which is a wholly-owned subsidiary of any of the bodies specified in paragraphs 9 to 13 of this Part of this Schedule or which would be such a subsidiary if any two or more of those bodies constituted a single body corporate.
- 15 Cable and Wireless Ltd.
- 16 The Commonwealth Development Corporation.
- 17 The British Overseas Airways Corporation.
- 18 B.O.A.C. Associated Companies Ltd.
- 19 The British European Airways Corporation.
- 20 BEA Helicopters Ltd.
- 21 The British Airports Authority.
- 22 The United Kingdom Atomic Energy Authority so far as its activities are financed out of the United Kingdom Atomic Energy Authority Trading Fund.

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

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## PART II

### *Excepted parts of undertakings*

National Coal Board depots which are outside the curtilage of any colliery and wholly or mainly engaged in wholesale or retail dealing in coal.  
Premises occupied by British Transport Hotels Ltd.  
Thos. Cook & Son Ltd. and any wholly-owned subsidiary thereof.  
The Post Office Savings Bank.

## PART III

### *Parts of undertakings qualifying for premium*

The Brickworks Executive of the National Coal Board.  
The Coal Products Division of the National Coal Board.  
The Tredomen and Cowdenbeath workshops of the National Coal Board.  
The London Transport Railway Overhaul Workshops at Acton.  
Workshops of the British Waterways Board which are wholly or mainly engaged in manufacturing or repairing waterway equipment.  
Workshops and railway signal works of the British Railways Board which are wholly or mainly engaged in manufacturing or repairing railway equipment.  
Star Bodies (B.R.S.) Ltd.  
The Engineering and Maintenance Division of the British Overseas Airways Corporation.  
The Engineering Department of the British European Airways Corporation.  
The Engineering Department of BEA Helicopters Limited.  
Activities financed out of the United Kingdom Atomic Energy Authority Trading Fund.

## SCHEDULE 2

Section 10(1).

### EXCEPTED EMPLOYMENTS

Any body which is a Research Council for the purposes of the Science and Technology Act 1965.  
The Arts Council.  
The British Council.  
The British Museum.  
The British Museum (Natural History).  
The Imperial War Museum.  
The London Museum.  
The National Gallery.  
The National Maritime Museum.  
The National Portrait Gallery.  
The Tate Gallery.  
The Wallace Collection.  
The National Galleries of Scotland.  
The National Library of Scotland.

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The National Museum of Antiquities of Scotland.

The National Library of Wales.

The National Museum of Wales.