



Selective Employment Payments Act 1966

1966 CHAPTER 32

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 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.