



Finance Act 1966

1966 CHAPTER 18

PART VI

SELECTIVE EMPLOYMENT TAX

44 Selective employment tax.

- (1) Subject to subsection (2) of this section, in respect of each contribution week beginning on or after 5th September 1966, an employer shall be liable, in respect of each person in respect of whom the employer is liable to pay an employer's insurance contribution for that week, to pay a tax (to be known as the selective employment tax and hereafter in this section and in Schedule 11 to this Act referred to as " the tax ") of the following amount, namely—
 - (a) if that person is a man over the age of eighteen, twenty five shillings ; or
 - (b) if that person is a woman over the age of eighteen, twelve shillings and sixpence ; or
 - (c) if that person is a boy under the age of eighteen, twelve shillings and sixpence ; or
 - (d) if that person is a girl under the age of eighteen, eight shillings.
- (2) Where an employer's insurance contribution in respect of any person for any contribution week is reduced by virtue of regulations made or having effect as if made—
 - (a) under section 99 of the National Insurance Act 1965 (which relates to Her Majesty's forces) or under that section as applied for the purposes of Northern Ireland legislation by regulations made by the Joint Authority under section 104(6) of that Act; or
 - (b) under section 100 of that Act or section 95 of the National Insurance Act (Northern Ireland) 1966 (which relate to mariners and airmen),the tax shall not be payable in respect of that person for that week.
- (3) Any amount payable by way of the tax shall be collected together with employer's insurance contributions and—

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- (a) in so far as collected in Great Britain, shall be paid by the Minister of Pensions and National Insurance into the Exchequer at such times as the Treasury may direct;
 - (b) in so far as collected in Northern Ireland, shall be paid by the Ministry of Health and Social Services for Northern Ireland into the Exchequer of Northern Ireland at such times as the Ministry of Finance for Northern Ireland may direct.
- (4) The expenses of the Minister of Pensions and National Insurance and of any other department of Her Majesty's Government in the United Kingdom (except the Postmaster General) incurred for the purposes of this section shall be defrayed out of moneys provided by Parliament:

Provided that so much of the sums payable into the Exchequer under subsection (3) (a) of this section as the Treasury may determine to be equal to the aggregate of the said expenses and any such amounts as are mentioned in section 85(5) of the National Insurance Act 1965 (which relates to liabilities for pensions and other payments and to the use of Crown premises), in so far as those amounts are determined by the Treasury to be attributable to the execution of this section, may be treated as if they were receipts falling within section 2 of the Public Accounts and Charges Act 1891 and may be directed to be appropriated in aid accordingly.

- (5) For the purposes of payments by the Minister of Pensions and National Insurance to the Postmaster General under section 85(2) of the National Insurance Act 1965, work done by the Postmaster General in the execution of this section shall be treated as done in the execution of the said Act of 1965; and in estimating the expenses referred to in subsection (4) of this section there shall be included in the expenses of that Minister the amounts of any such payments in so far as those amounts are determined by the Treasury to be attributable to the execution of this section.
- (6) The provisions of Schedule 11 to this Act shall have effect for the purposes of this section.
- (7) Subject to subsection (2) of this section, this section and the said Schedule 11 shall apply in the case of persons employed by or under the Crown in like manner as if the employer were a private person.
- (8) For the purposes of section 6 of the Government of Ireland Act 1920, this section and the said Schedule 11 shall be deemed to be contained in an Act passed before the appointed day.
- (9) In this section and the said Schedule 11, the following expressions have the following meanings respectively, that is to say—
- " employer's insurance contribution " means a contribution, other than a graduated contribution or a contribution as an insured person, payable by an employer under the Insurance Acts;
 - " the Insurance Acts " means—
 - (a) in relation to Great Britain, the National Insurance Act 1965 and any enactment (whether passed before or after the passing of this Act) included therewith in any citation which uses the phrase " the National Insurance Acts " ;
 - (b) in relation to Northern Ireland, means the National Insurance Act (Northern Ireland) 1966 and any enactment (whether passed before or

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after the passing of this Act) included therewith in any citation which uses the phrase " the National Insurance Acts (Northern Ireland) "; and, save where the context otherwise requires, any other expressions used in this section or the said Schedule 11 have the same meanings, in their application to Great Britain, as in the said Act of 1965 or, in their application to Northern Ireland, as in the said Act of 1966.