1991 No. 236

AGRICULTURE

Intensive Livestock Industries (Assistance) Scheme (Northern Ireland) 1991

Made	*6th June 1991*
Coming into operation . .	*6th July 1991*

The Department of Agriculture, in exercise of the powers conferred by sections 1(1) and 2(1) of the Agriculture (Temporary Assistance) Act (Northern Ireland) 1954(**a**) and now vested in it(**b**) and of every other power enabling it in that behalf, after consultation with such interests as appear to the Department to be concerned and with the approval of the Department of Finance and Personnel(**c**), hereby makes the following Scheme:—

Citation and commencement

1. This Scheme may be cited as the Intensive Livestock Industries (Assistance) Scheme (Northern Ireland) 1991 and shall come into operation on 6th July 1991.

Interpretation

2. In this Scheme:—

"authorised officer" means a person authorised by the Department for any purpose referred to in this Scheme;

"Class 1 contributions" means Class 1 contributions under the Social Security (Northern Ireland) Act 1975(**d**);

"the Department" means the Department of Agriculture;

"eligible employees" means persons employed in the processing, packing or marketing of pigmeat, eggs or poultrymeat, including those engaged in related administration, transport, cleaning and security duties, and in respect of whom the employer pays secondary Class 1 contributions, but excluding those engaged in production of pigs, eggs and poultry;

"income tax period" has the meaning assigned in the Income Tax (Employments) Regulations 1973(**e**) as amended or as repealed and re-enacted with or without modifications;

"the Inland Revenue" means the Commissioners of Inland Revenue;

(**a**) 1954 c. 31 (N.I.) as amended by 1957 c. 3 (N.I.) and S.I. 1984/702 (N.I. 2) Art. 7
(**b**) *See* Northern Ireland Constitution Act 1973 (c. 36) Sch. 5 para. 7(1) and 1974 c. 28 Sch. 1 para. 2(1) and (2)
(**c**) *See* Northern Ireland Constitution Act 1973 (c. 36) Sch. 5 para. 7(1), 1974 c. 28 Sch. 1 para. 2(1) and (2) and S.I. 1982/338 (N.I. 6) Art. 3
(**d**) 1975 c. 15
(**e**) S.I. 1973/334 as amended by S.I. 1991/1080

"National Insurance contributions compensation" means the additional amount which an employer is entitled to deduct from Class 1 contributions due to the Inland Revenue or, as the case may be, receive in respect of payments of statutory maternity pay, under paragraph 1(*c*), (*d*) and (*e*) of Schedule 4 to the Social Security (Northern Ireland) Order 1986(**a**);

"poultry" means domestic fowls, turkeys, guinea fowls, ducks and geese;

"secondary Class 1 contributions" means Class 1 contributions from employers;

"statutory maternity pay" has the same meaning as in Article 47(1) of the Social Security (Northern Ireland) Order 1986;

"statutory sick pay" has the same meaning as in Article 3(1) of the Social Security (Northern Ireland) Order 1982(**b**).

Payments

3. The Department may, subject to the provisions of this Scheme, make payments to:—

(*a*) employers in the pigmeat processing industry who hold a licence granted by the Department under section 10 of the Agricultural Produce (Meat Regulation and Pig Industry) Act (Northern Ireland) 1962(**c**), but excluding those solely engaged in slaughtering;

(*b*) employers in the egg packing industry whose undertakings are authorised by the Department, in accordance with Article 5 of Council Regulation (EEC) No. 1907/90(**d**) on marketing standards for eggs, as packing centres; and

(*c*) employers in the poultrymeat processing industry who hold a licence granted by the Department under Regulation 14 of the European Communities Poultry Meat (Hygiene) Regulations (Northern Ireland) 1977(**e**).

Rate of payment

4. A payment made by the Department in accordance with Article 3 in respect of an application relating—

(*a*) to an income tax period falling before 6th July 1991 shall be equal to 75%; and

(*b*) to an income tax period falling after 5th July 1991 shall be equal to 40%;

of the amount of the secondary Class 1 contributions for the income tax period in question in respect of eligible employees which have either been paid to the Inland Revenue by an employer or which have been withheld by an employer from the Inland Revenue in order to reclaim any amounts of statutory

(a) S.I. 1986/1888 (N.I. 18)
(b) S.I. 1982/1084 (N.I. 16)
(c) 1962 c. 13 (N.I.) to which there are amendments which are not relevant to this Scheme
(d) O.J. No. L173, 6.7.90, p. 5
(e) S.R. 1977 No. 165 to which there are amendments not relevant to this Scheme

maternity pay and statutory sick pay paid by him and to recover National Insurance contributions compensation.

Applications

5.—(1) Subject to paragraphs (2) and (3) an employer in the pigmeat processing, egg packing or poultrymeat processing industries, who has paid secondary Class 1 contributions to the Inland Revenue or who has made deductions from such payments to recover statutory maternity pay, statutory sick pay and National Insurance contributions compensation, may make an application, in the form specified in the Schedule, for payment in respect of an income tax period.

(2) An application referred to in paragraph (1) shall be accompanied, where appropriate, by evidence that secondary Class 1 contributions have been paid to the Inland Revenue for the income tax period in question and the Department shall not make a payment unless either such evidence is provided or the entries in the application form indicate that the amounts which would have been payable to the Inland Revenue for the income tax period in question have been wholly offset by deductions to recover statutory maternity pay, statutory sick pay and National Insurance contributions compensation.

(3) The Department shall not make a payment in respect of an income tax period unless an application for payment in respect of that income tax period has been received by the Department before the end of the period of three months beginning with the expiration of the income tax period.

Records

6.—(1) Applicants for payment shall keep in respect of each income tax period:—

(*a*) receipts or other documentary evidence which verify the payments of Class 1 contributions made to the Inland Revenue;

(*b*) records showing the amount of statutory maternity pay and statutory sick pay reclaimed by deduction from the amounts paid or payable to the Inland Revenue;

(*c*) records showing the amount of National Insurance contributions compensation recovered by deduction from the amounts paid or payable to the Inland Revenue; and

(*d*) records in respect of each eligible employee showing the amount of the secondary Class 1 contributions paid or payable to the Inland Revenue.

(2) The documents and records required to be kept under paragraph (1) shall be kept for a period of at least 2 years from the date of the application to which the documents or records relate.

Verification of applications

7.—(1) For the purpose of enabling applications to be verified by the Department, applicants for payment shall:—

(*a*) furnish to the Department any documents and records being kept in accordance with Article 6 or any particulars or extracts therefrom as the Department may demand;