1990 No. 274

INDUSTRIAL TRAINING

Industrial Training Levy (Construction Industry) Order (Northern Ireland) 1990

Made	*23rd July 1990*
Coming into operation . .	*20th August 1990*

Whereas proposals made by the Construction Industry Training Board(**a**) (''the Board'') for the raising and collection of a levy have been submitted to, and approved by, the Department of Economic Development (''the Department'') under Article 23(1) of the Industrial Training (Northern Ireland) Order 1984(**b**) (''the Order of 1984'');

And whereas the Department estimates that the amount which will be payable by any employer in the construction industry by virtue of this Order does not exceed an amount which the Department estimates is equal to one per cent. of the relevant emoluments being the aggregate of the emoluments and payments intended to be disbursed as emoluments which have been paid or are payable by any such employer to or in respect of persons employed in the industry, in respect of the period specified, in the levy proposals as relevant, that is to say the period hereafter referred to in this Order as the ''twenty-sixth base period'' or, where an election is made, as the ''alternative twenty-sixth base period'';

And whereas in pursuance of Article 23(3) of the Order of 1984 the said proposals include provision for the exemption from the levy of employers who, in view of the small amount of the relevant emoluments, ought in the opinion of the Department to be exempted from it;

And whereas in pursuance of Article 25(6)(*a*) of the Order of 1984 the levy proposals include proposals that no remission be given to employers in the industry;

And whereas the levy proposals include provision that the amount of the non-remissible part of the levy will exceed two-tenths of one per cent. of the relevant emoluments;

And whereas in pursuance of Article 23(6) of the Order of 1984 the Department is satisfied and the relevant organisations consider, after taking

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(**a**) Established under the Construction Board Order
(**b**) S.I. 1984/1159 (N.I.9)

reasonable steps to ascertain the views of the persons they represent, that the levy proposals are necessary to encourage adequate training in the industry;

And whereas Article 23(7)(*b*) of the Order of 1984 is applicable;

Now, therefore, the Department in exercise of the powers conferred on it by Articles 23(2) and (3) and 24(3) and (4) of the Order of 1984, and of every other power enabling it in that behalf, hereby makes the following Order:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Construction Industry) Order (Northern Ireland) 1990 and shall come into operation on 20th August 1990.

(2) In this Order—

"assessment" means an assessment of an employer to the levy;

"business" means any activities of industry or commerce;

"Construction Board Order" means the Industrial Training (Construction Board) Order (Northern Ireland) 1964(**a**);

"construction establishment" means an establishment in Northern Ireland engaged wholly or mainly in the construction industry for a total of twenty-seven or more weeks in the twenty-sixth base period, or being an establishment that commenced to carry on business in the twenty-sixth base period, for a total number of weeks exceeding one half of the number of weeks in the part of the said period commencing with the day on which business was commenced and ending on the last day thereof; or where an election is made, in any part of the alternative twenty-sixth base period;

"construction industry" means any one or more of the activities which, subject to the provisions of paragraph 2 of Schedule 1 to the Construction Board Order are specified in paragraph 1 of that Schedule as the activities of the construction industry;

"election" means an election made in accordance with the provisions of Article 2(4), by an employer to pay the levy in respect of the relevant emoluments of persons employed at or from a construction establishment during the alternative twenty-sixth base period;

"emoluments" means all emoluments assessable to income tax under Schedule E (other than pensions)(**b**), being emoluments from which tax under that Schedule is deductible, whether or not tax in fact falls to be deducted from any particular payment thereof; and all other payments made under a contract for service or otherwise than under a contract;

"employer" means a person who is an employer in the construction industry at any time in the twenty-sixth levy period;

"levy" means the levy imposed by the Board in respect of the twenty-sixth levy period;

(**a**) S.R. & O. (N.I.) 1964 No. 145 as amended by S.R. & O. (N.I.) 1967 No. 236
(**b**) *See* Section 19 Income and Corporation Taxes Act 1988 c.1

"notice" means a notice in writing;

"twenty-sixth base period" means the year that commenced on 6th April 1989 and the "alternative twenty-sixth base period" means the year commencing on 6th April 1990; and

"twenty-sixth levy period" means the year commencing on 1st September 1990.

(3) Any reference in this Order to an establishment that commences to carry on business or that ceases to carry on business shall not be taken to apply where the location of the establishment is changed but its business is continued wholly or mainly at or from the new location, or where the suspension of activities is of a temporary or seasonal nature.

Imposition and assessment of the levy for the twenty-sixth levy period

2.—(1) The levy to be imposed on employers shall be assessed in accordance with the provisions of this Article.

(2) The levy shall be assessed by the Board separately in respect of each construction establishment of an employer, but in agreement with the employer one assessment may be made in respect of any number of such establishments in which case those establishments shall be deemed for the purposes of that assessment to constitute one establishment.

(3) Subject to the provisions of this Article, the amount of the levy imposed on an employer in respect of a construction establishment shall be equal to 0·9 per cent. of the relevant emoluments paid and payable to or in respect of all persons employed by the employer at or from that establishment—

(*a*) in the twenty-sixth base period; or

(*b*) where an election is made in accordance with the provisions of paragraph (4) in the alternative twenty-sixth base period,

and no remission of the levy shall be given to an employer.

(4) An election shall be made in writing and shall be in such form and made within such period as the Board may with the approval of the Department determine.

(5) There shall be exempt from the levy:

(*a*) an employer in relation to whom the relevant emoluments paid or payable to or in respect of all persons in his employment in the twenty-sixth base period are less than £15,000 or in the case of two or more construction establishments where the relevant emoluments of all the persons employed in all such establishments are less than £15,000; or

(*b*) an employer who has made an election in accordance with the provisions of paragraph (4) in relation to whom the relevant emoluments paid or payable to or in respect of all persons in his employment in the alternative twenty-sixth base period are less than £15,000 or in the case of two or more construction establishments where the relevant emoluments of all the persons employed in all such establishments are less than £15,000.