**1988 No. 182**

# INDUSTRIAL TRAINING

## Industrial Training Levy (Food and Drink Industry) Order (Northern Ireland) 1988

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| *Made* . . . . . | *17th May 1988* |
| *Coming into operation* . . | *28th June 1988* |

Whereas proposals made by the Food and Drink 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 food and drink 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 ''nineteenth 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 the Department is satisfied that remission proposals submitted to it by the Board in pursuance of Article 25(1) of the Order 1984 provide for full remission of the remissible part of the levy in such cases as the Department considers appropriate;

And whereas the levy proposals do not include proposals that the amount of the non-remissible part of the levy will exceed two-tenths of one per cent. of the relevant emoluments;

Now, therefore, the Department in exercise of the powers conferred on it by Articles 23(2), (3) and (4) 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:—

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

*Citation, commencement and interpretation*

**1.**—(1) This Order may be cited as the Industrial Training Levy (Food and Drink Industry) Order (Northern Ireland) 1988 and shall come into operation on 28th June 1988.

(2) In this Order—

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

"business" means any activities of industry or commerce;

"emoluments" means all emoluments assessable to income tax under Schedule E (other than pensions)(**a**), 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;

"employer" means a person who is an employer in the food and drink industry at any time in the nineteenth levy period;

"Food and Drink Board Order" means the Industrial Training (Food and Drink Board) Order (Northern Ireland) 1969(**b**);

"food and drink establishment" means an establishment in Northern Ireland engaged wholly or mainly in the food and drink industry for a total of twenty-seven or more weeks in the nineteenth base period or, being an establishment that commenced to carry on business in the nineteenth 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;

"food and drink industry" means any one or more of the activities which, subject to the provisions of paragraph 2 of Schedule 1 to the Food and Drink Board Order, are specified in paragraph 1 of that Schedule as the activities of the food and drink industry;

"levy" means the levy imposed by the Board in respect of the nineteenth levy period;

"nineteenth base period" means the year that commenced on 6th April 1987;

"nineteenth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st March 1989;

"notice" means a notice in writing.

(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 asssessment of the levy for the nineteenth levy period*

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

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(**a**) *See* Section 181 Income and Corporation Taxes Act 1970 c. 10
(**b**) S.R. & O. (N.I.) 1969 No. 165

(2) The levy shall be assessed by the Board separately in respect of each food and drink 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 food and drink establishment shall be equal to 0·8 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 in the nineteenth base period and the part of the levy not to be eligible for remission shall be an amount equal to 0·16 per cent. of such emoluments.

(4) There shall be exempt from the levy an employer in relation to whom the relevant emoluments paid or payable to or in respect of all persons in his employment in the nineteenth base period are less than £50,000 or in the case of two or more food and drink establishments where the relevant emoluments of all the persons employed in all of such establishments are less than £50,000.

(5) The amount of the levy imposed in respect of a food and drink establishment that ceases to carry on business in the nineteenth levy period shall be in the same proportion to the amount that would otherwise be due under paragraph (3) as the number of days between the commencement of the said levy period and the date of cessation of business (both dates inclusive) bears to the number of days in the said levy period.

(6) In reckoning the amount of the relevant emoluments for the purposes of this Article no regard shall be had to the emoluments of any person engaged wholly in the supply of food or drink for immediate consumption.

*Assessment notices*

**3.**—(1) The Board shall serve an assessment notice on every employer assessed to the levy, but one notice may comprise two or more assessments.

(2) The amount of any assessment payable under an assessment notice shall be rounded down to the nearest £1.

(3) An assessment notice shall state the Board's address for the service of a notice of appeal or of an application for an extension of time for appealing.

(4) An assessment notice may be served on the person assessed to the levy either by delivering it to him personally or by leaving it, or sending it to him by post, at his last known address or place of business in the United Kingdom or, if that person is a corporation, by leaving it, or sending it by post to the corporation, at such address or place of business or at its registered or principle office.

*Payment of the levy*

**4.**—(1) Subject to the provisions of this Article and of Articles 5 and 6 the amount of each assessment appearing in an assessment notice served by the Board shall be due and payable to the Board in two instalments the first of which, equal to 0·15 per cent. of the relevant emoluments, shall be due on 1st August 1988 and the second, equal to 0·65 per cent. of the relevant emoluments, shall be due on 1st July 1989.