1987 No. 259

INDUSTRIAL TRAINING

Industrial Training Levy (Engineering Industry) Order (Northern Ireland) 1987

Made	*23rd June 1987*
Coming into operation . .	*4th August 1987*

Whereas proposals made by the Engineering 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 engineering 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-third base period";

And whereas in pursuance of Article 23(3) of the Order of 1984 the said proposals include provisions 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 of 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:—

(**a**) Established under the Engineering 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 (Engineering Industry) Order (Northern Ireland) 1987 and shall come into operation on 4th August 1987.

(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 engineering industry at any time in the twenty-third levy period;

"Engineering Board Order" means the Industrial Training (Engineering Board) Order (Northern Ireland) 1964(**b**);

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

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

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

"notice" means a notice in writing;

"twenty-third base period" means the year that commenced on 6th April 1986;

"twenty-third levy period" means the year commencing on 1st September 1987.

(3) Any references 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-third levy period

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

(**a**) *See* Section 181 Income and Corporation Taxes Act 1970 c. 10

(**b**) S.R. & O. (N.I.) 1964 No. 146 as amended by S.R. & O. (N.I.) 1967 No. 236 and S.R. & O. (N.I.) 1973 No. 257