1987 No. 177

INDUSTRIAL TRAINING

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

Made	*7th April 1987*
Coming into operation . .	*19th May 1987*

Whereas proposals made by the Distributive 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 distributive 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 "sixteenth 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 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 Distributive 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 (Distributive Industry) Order (Northern Ireland) 1987 and shall come into operation on 19th May 1987.

(2) In this Order—

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

"business" means any activities of industry or commerce;

"Distributive Board Order" means the Industrial Training (Distributive Board) Order (Northern Ireland) 1969(**a**);

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

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

"dock worker" has the same meaning as in section 6(8) of the Contracts of Employment and Redundancy Payments Act (Northern Ireland) 1965(**b**);

"emoluments" means all emoluments assessable to income tax under Schedule E (other than pensions)(**c**), 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 distributive industry at any time in the sixteenth levy period;

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

"notice" means a notice in writing;

"sixteenth base period" means the year that commenced on 6th April 1986;

"sixteenth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st March 1988.

(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.

(**a**) S.R. & O. (N.I.) 1969 No. 126 as amended by S.R. & O. (N.I.) 1972 No. 130
(**b**) 1965 c. 19 (N.I.)
(**c**) *See* Section 181 Income and Corporation Taxes Act 1970 c. 10

Imposition and assessment of the levy for the sixteenth 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 distributive 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 distributive establishment shall be equal to 0·75 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 sixteenth base period and the part of the levy not to be eligible for remission shall be an amount equal to 0·1875 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 sixteenth base period are less than £40,000 or in the case of two or more distributive establishments where the relevant emoluments of all the persons employed in all of such establishments are less than £40,000.

(5) The amount of the levy imposed in respect of a distributive establishment that ceases to carry on business in the sixteenth 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—

(*a*) any person, who being a registered pharmacist or a registered optician, is employed wholly or mainly in activities undertaken by him personally in the exercise of his profession;

(*b*) any person employed as a member of the crew of an aircraft or as the master or a member of the crew of a ship or any person ordinarily employed as a seaman who is employed in or about a ship in port by the owner or charterer thereof on work of a kind ordinarily done by a seaman on a ship while it is in port;

(*c*) a dock worker employed on dock work;

(*d*) any person employed wholly in the supply of food or drink to persons being a supply—

(i) for immediate consumption;

(ii) of hot fried fish or hot chipped potatoes; or

(iii) by means of an automatic vending machine at or in connection with an hotel, restaurant, cafe, snack bar, canteen, mess room or similar place of refreshment; or

(*e*) any person engaged wholly or mainly in the work of a consultant or valuer in connection with antiques.