1986 No. 142

INDUSTRIAL TRAINING

Industrial Training Levy (Food and Drink Industry) Order (Northern Ireland) 1986

Made	*15th May 1986*
Coming into operation . . .	*26th June 1986*

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 ''seventeenth 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:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Food and Drink Industry) Order (Northern Ireland) 1986 and shall come into operation on 26th June 1986.

(2) In this Order—

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

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

"business" means any activities of industry or commerce;

"emoluments" means all emoluments assessable to income tax under Schedule E (other than pensions), 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 seventeenth levy period;

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

"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 seventeenth base period or, being an establishment that commenced to carry on business in the seventeenth 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 seventeenth levy period;

"notice" means a notice in writing;

"seventeenth base period" means the year that commenced on 6th April 1985;

"seventeenth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st March 1987.

(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 seventeenth 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 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 seventeenth 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 seventeenth base period are less than £50,000 or in the case of two or more food

(a) S.R. & O. (N.I.) 1969 No. 165