1984 No. 186

INDUSTRIAL TRAINING

Industrial Training Levy (Engineering Industry) Order (Northern Ireland) 1984

Made	*6th June 1984*
Coming into operation . . .	*18th July 1984*

The Department of Economic Development(**a**), in exercise of the powers conferred by section 4 of the Industrial Training Act (Northern Ireland) 1964(**b**) and now vested in it(**c**) and of every other power enabling it in that behalf, and after approving proposals submitted by the Engineering Industry Training Board for the imposition of a further levy on employers in the engineering industry, hereby makes the following Order:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Engineering Industry) Order (Northern Ireland) 1984 and shall come into operation on 18th July 1984.

(2) In this Order—

"appeal tribunal" means an industrial tribunal established under section 13 of the Industrial Training Act (Northern Ireland) 1964;

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

"Board" means the Engineering Industry Training Board established under the Industrial Training (Engineering Board) Order (Northern Ireland) 1964(**d**);

"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 engineering industry at any time in the twentieth levy period, but does not include a person in whose case the sum of the emoluments paid or payable to all persons in his employment in the twentieth base period is less than £120,000;

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

(**a**) Formerly the Department of Manpower Services: *See* S.I. 1982/846 (N.I. 11) Article 3
(**b**) 1964 c. 18 (N.I.)
(**c**) By S.R. & O. (N.I.) 1964 No. 205 Article 3 and by S.R. & O. (N.I.) 1973 No. 504 Article 6
(**d**) 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

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

"industrial training order" means the Industrial Training (Engineering Board) Order (Northern Ireland) 1964;

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

"notice" means a notice in writing;

"twentieth base period" means the year that commenced on 6th April 1983;

"twentieth levy period" means the year commencing on 1st September 1984.

(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 twentieth 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 engineering 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 an engineering establishment shall be equal to 1 per centum of the emoluments of all persons employed by the employer at or from that establishment in the twentieth base period.

(4) The amount of the levy imposed in respect of an engineering establishment that ceases to carry on business in the twentieth 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.

(5) 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 principal office.