1984 No. 178

INDUSTRIAL TRAINING

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

Made	*1st June 1984*
Coming into operation . . .	*13th 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 Catering Industry Training Board for the imposition of a further levy on employers in the catering industry, hereby makes the following Order:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Catering Industry) Order (Northern Ireland) 1984 and shall come into operation on 13th 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 Catering Industry Training Board established under the Industrial Training (Catering Board) Order (Northern Ireland) 1966(**d**);

"business" means any activities of industry or commerce;

"catering establishment" means an establishment in Northern Ireland engaged wholly or mainly in the catering 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, or, where an election is made, in any part of the alternative nineteenth base period;

"catering 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 catering industry but shall not include the supply for immediate consumption of light refreshments to persons employed at or from an establishment engaged mainly in activities specified in paragraph 1 of Schedule 1 to the industrial training order except where the employer—

(*a*) also supplies for immediate consumption other food and drink; or

(*b*) manufactures any chocolate or flour confectionery so supplied;

(**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.) 1966 No. 32, as amended by S.R. & O. (N.I.) 1967 No. 236

"Department" means the Department of Economic Development;

"election" means an election under the provisions of Article 2(3)(*b*)(ii), by an employer to pay the levy in respect of the emoluments of the persons employed in the relevant establishment during the alternative nineteenth base period;

"emoluments" means all emoluments assessable to income tax under Schedule E (other than pensions and any income derived from gratuities or service charges), 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 catering industry at any time in the nineteenth 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 nineteenth base period or, where an election is made, the alternative nineteenth base period, is less than £10,000 or in the case of two or more catering establishments where the sum of the emoluments of all the persons employed in all of such establishments is less than £10,000;

"establishment comprising catering activities" means an establishment in Northern Ireland (not being a catering establishment) at or from which persons were employed in the nineteenth base period, or where an election is made, the alternative nineteenth base period—

(*a*) in the supply in the course of any business of food or drink to persons for immediate consumption; or

(*b*) in the supply by any body or persons of food or drink to persons in their employment for immediate consumption;

"industrial training order" means the Industrial Training (Catering Board) Order (Northern Ireland) 1966;

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

"light refreshments" means tea, coffee or other non-alcoholic beverage supplied with or without chocolate confectionery or flour confectionery;

"nineteenth base period" means the year that commenced on 6th April 1983 and "alternative nineteenth base period" means the year that commenced on 6th April 1984;

"nineteenth levy period" means the year commencing on 1st September 1984;

"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 assessment 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.

(2) The levy shall be assessed by the Board separately in respect of each catering establishment or establishment comprising catering activities 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 levy—