1983 No. 250

INDUSTRIAL TRAINING

Industrial Training Levy (Road Transport Industry) Order (Northern Ireland) 1983

Made . . . . . *24th August 1983*

Coming into operation . . . *19th September 1983*

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 Road Transport Industry Training Board for the imposition of a further levy on employers in the road transport industry, hereby makes the following Order:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Road Transport Industry) Order (Northern Ireland) 1983 and shall come into operation on 19th September 1983.

(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 Road Transport Industry Training Board established under the Industrial Training (Road Transport Board) Order (Northern Ireland) 1967(**d**);

"business" means any activities of industry or commerce;

"Department" means the Department of Economic Development;

"election" means an election, under the provisions of Article 2(4)(*b*), by an employer to pay the levy in respect of the emoluments of the persons employed in the relevant establishment during the alternative sixteenth base period;

"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 road transport industry at any time in the sixteenth 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 sixteenth base period, or, where an election is made, the alternative sixteenth base period, is less than £10,000 or in the case of two or more road transport establishments where the sum of the emoluments of all persons employed in all of such establishments is less than £10,000;

(**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.) 1967 No. 30, as amended by S.R. & O. (N.I.) 1967 No. 236 and S.R. & O. (N.I.) 1973 No. 258

"industrial training order" means the Industrial Training (Road Transport Board) Order (Northern Ireland) 1967;

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

"notice" means a notice in writing;

"road transport activities" means the activities specified in paragraph 1 of Schedule 1 to the industrial training order as the activities of the road transport industry;

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

"road transport industry" means any one or more of the activites 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 road transport industry;

"sixteenth base period" means the year that commenced on 6th April 1982 and "alternative sixteenth base period" means the year that commenced on 6th April 1983;

"sixteenth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st July 1984.

(3) Any reference in this Order to a person employed at or from a road transport establishment shall in any case where the employer is a company be construed as including a reference to any director of the company (or any person occupying the position of director by whatever name he is called) who is required to devote substantially the whole of his time to the service of the company.

(4) 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 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 road transport 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) For the purposes of this Article no regard shall be had to the emoluments of any person employed wholly in the supply of food or drink for immediate consumption.

(4) Subject to the provisions of this Article, the amount of the levy imposed on an employer in respect of a road transport establishment shall be the percentage specified in paragraph (5) or (6) of the emoluments of all persons employed by the employer at or from that establishment—

(*a*) in the sixteenth base period; or

(*b*) where an election is made in accordance with the provisions of paragraph (7), in the alternative sixteenth base period.