1981 No. 289

INDUSTRIAL TRAINING

Industrial Training Levy (Distributive Industry) Order (Northern Ireland) 1981

Made . . . . . *28th August 1981*

Coming into operation . . . *12th October 1981*

The Department(**a**) of Manpower Services, 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 all other powers enabling it in that behalf, after approving proposals submitted by the Distributive Industry Training Board for the imposition of a further levy on employers in the distributive industry, hereby makes the following Order:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Distributive Industry) Order (Northern Ireland) 1981 and shall come into operation on 12th October 1981.

(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 Distributive Industry Training Board established under the Industrial Training (Distributive Board) Order (Northern Ireland) 1969(**d**);

"business" means any activities of industry or commerce;

"Department" means the Department of Manpower Services;

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

"distributive 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 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(**e**);

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

(**a**) Formerly Ministry: *see* 1973 c. 36 s. 40 and Sch. 5 para. 8(1)
(**b**) 1964 c. 18 (N.I.)
(**c**) By S.R. & O. (N.I.) 1973 No. 504 Article 6(1)
(**d**) S.R. & O. (N.I.) 1969 No. 126, as amended by S.R. & O. (N.I.) 1972 No. 130
(**e**) 1965 c. 19 (N.I.)

"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 distributive industry at any time in the tenth 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 tenth base period or, where an election is made, the alternative tenth base period, is less than £40,000 or in the case of two or more distributive establishments where the sum of the emoluments of all the persons employed in all of such establishments is less than £40,000;

"industrial training order" means the Industrial Training (Distributive Board) Order (Northern Ireland) 1969;

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

"notice" means a notice in writing;

"tenth base period" means the year that commenced on 6th April 1980 and "alternative tenth base period" means the year that commenced on 6th April 1981;

"tenth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st March 1982.

(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 tenth 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 0·5 per centum of the emoluments of all persons employed by the employer at or from that establishment—

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

(*b*) where an election is made in accordance with the provisions of paragraph (4), in the alternative tenth base period.

(4) An election shall be made in writing and shall be in such form and made within such period as the Board may, with the approval of the Department, determine.

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