1978 No. 162

INDUSTRIAL TRAINING

Industrial Training Levy (Distributive Industry) Order (Northern Ireland) 1978

Made . . . . . 16*th June* 1978

Coming into operation . . . . 31*st July* 1978

The Department(a) of Manpower Services, after approving proposals submitted by the Distributive Industry Training Board for the imposition of a further levy on employers in the distributive industry and 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, 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) 1978 and shall come into operation on 31st July 1978.

(2) In this Order—

"an 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;

"the 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;

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

"the 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);

(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) (II, p. 2992)
(d) S.R. & O. (N.I.) 1969 No. 126 (p. 470), as amended by S.R. & O. (N.I.) 1972 No. 130 (p. 452)
(e) 1965 c. 19 (N.I.)

"the eighth base period" means the year that commenced on 6th April 1976 and "the alternative eighth base period" means the year that commenced on 6th April 1977;

"the eighth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st March 1980;

"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 eighth 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 distributive industry at any time in the eighth 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 eighth base period or, where an election is made, the alternative eighth base period, is less than £25,000 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 £25,000;

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

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

"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 eighth 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 eighth base period; or

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