1977 No. 303

INDUSTRIAL TRAINING

Industrial Training Levy (Clothing and Footwear Industry) Order (Northern Ireland) 1977

Made . . . . . *17th October* 1977

Coming into operation . . . *21st November* 1977

The Department of Manpower Services, after approving proposals submitted by the Clothing and Footwear Industry Training Board for the imposition of a further levy on employers in the clothing and footwear industry and in exercise of the powers conferred by section 4 of the Industrial Training Act (Northern Ireland) 1964(**a**) and now vested in it(**b**) 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 (Clothing and Footwear Industry) Order (Northern Ireland) 1977 and shall come into operation on 21st November 1977.

(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 Clothing and Footwear Industry Training Board established under the Industrial Training (Clothing and Footwear Board) Order (Northern Ireland) 1966(**c**);

"business" means any activities of industry or commerce;

"clothing and footwear establishment" means an establishment in Northern Ireland engaged wholly or mainly in the clothing and footwear industry for a total of twenty-seven or more weeks in the eleventh base period, or, being an establishment that commenced to carry on business in the eleventh 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 eleventh base period;

"the clothing and footwear 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 clothing and footwear industry;

"the Department" means the Department of Manpower Services;

(a) 1964 c. 18 (N.I.)
(b) By S.R. & O. (N.I.) 1973 No. 504, Article 6 (1) (II, p. 2992)
(c) S.R. & O. (N.I.) 1966 No. 130 (p. 383), as amended by S.R. & O. (N.I.) 1966 No. 222 (p. 700), S.R. & O. (N.I.) 1967 No. 236 (p. 852) and S.R. & O. (N.I.) 1973 No. 422 (II, p. 2570)

"election" means an election, under the provisions of paragraph 2(1)(*a*)(ii) of the Schedule, by an employer to pay the levy in respect of the emoluments of the persons employed in the relevant establishment during the alternative eleventh base period;

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

"the eleventh levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st July 1978;

"employer" means a person who is an employer in the clothing and footwear industry at any time in the eleventh levy period, but does not include a person in whose case the sum of the emoluments paid or payable to all persons in or deemed under the provisions of paragraph (3) to have been in, his employment in the eleventh base period or, where an election is made, the alternative eleventh base period, is less than £40,000 or in the case of two or more clothing and footwear establishments where the sum of the emoluments of all the persons employed in all of such establishments is less than £40,000;

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

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

"notice" means a notice in writing.

(3) In the case where a clothing and footwear establishment is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another person, a person employed at or from the establishment at any time in the eleventh base period or, where an election is made, at any time in the alternative eleventh base period, shall be deemed, for the purposes of this Order, to have been so employed by the employer carrying on the said establishment on the day upon which this Order comes into operation.

(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 eleventh levy period

2.—(1) The levy to be imposed on employers shall be assessed in accordance with the provisions of this Article and of the Schedule.

(2) The levy shall be assessed by the Board separately in respect of each clothing and footwear 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.

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) Where an election has been made, the Board may serve two or more assessment notices in respect of any establishment;

(3) The amount of any assessment payable under an assessment notice shall be rounded down to the nearest £1.

(4) 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.

(5) 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.

Payment of the levy

4.—(1) Subject to the provisions of this Article and of Articles 5 and 6 the amount of each assessment appearing in an assessment notice served by the Board shall be payable to the Board in two instalments and—

(*a*) the first instalment shall be an amount equal to 20 per centum of the assessment and shall be due on 1st May 1978 or one month after the date of the notice, whichever is the later; and

(*b*) the second instalment shall be an amount equal to 80 per centum of the assessment and shall be due on 29th December 1978.

(2) Where an election has been made—

(*a*) the first instalment shall be an amount equal to 40 per centum of the assessment calculated in accordance with paragraph 2(2) of the Schedule and shall be due on 1st May 1978 or one month after the date of the notice, whichever is the later; and

(*b*) the second instalment calculated in accordance with paragraph 2(2) of the Schedule shall be due on 29th December 1978.

(3) An instalment of an assessment shall not be recoverable by the Board until there has expired the time allowed for appealing against the assessment by Article 6(1) and any further period or periods of time that the Board or an appeal tribunal may have allowed for appealing under Article 6(2) or (3) or, where an appeal is brought, until the appeal is decided or withdrawn.

Withdrawal of assessment

5.—(1) The Board may, by a notice served on the person assessed to the levy in the same manner as an assessment notice, withdraw an assessment if that person has appealed against that assessment under the provisions of Article 6 and the appeal has not been entered in the Register of Appeals kept under the regulations specified in Article 6(5).

(2) The withdrawal of an assessment shall be without prejudice to the power of the Board to serve a further assessment notice in respect of any establishment to which that assessment related and where the withdrawal is made by reason of the fact that an establishment has ceased to carry on business in the eleventh levy period, the said notice may provide that the whole amount payable thereunder shall be due one month after the date of the notice.