1977 No. 157

INDUSTRIAL TRAINING

Industrial Training Levy (Food and Drink Industry) Order (Northern Ireland) 1977

Made . . . . . 1*st June* 1977

Coming into operation . . . 1*st August* 1977

The Department of Manpower Services, after approving proposals submitted by the Food and Drink Industry Training Board for the imposition of a further levy on employers in the food and drink 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 (Food and Drink Industry) Order (Northern Ireland) 1977 and shall come into operation on 1st August 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 Food and Drink Industry Training Board established under the Industrial Training (Food and Drink Board) Order (Northern Ireland) 1969(**c**);

"business" means any activities of industry or commerce;

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

"the eighth levy period" means the year commencing on 1st August 1977;

"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 food and drink 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, or deemed under the provisions of paragraph (3) to have been in, his employment in the eighth base period is less than £37,500 or in the case of two or more food and drink establishments where the sum of the emoluments of all the persons employed in all of such establishments is less than £37,500;

(**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.) 1969 No. 165 (p. 596)

"food and drink establishment" means an establishment in Northern Ireland engaged wholly or mainly in the food and drink 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;

"the food and drink industry" means any one or more of the activities which, subject to the provisions of paragraph 2 of Schedule 1 of the industrial training order, are specified in paragraph 1 of that Schedule as the activities of the food and drink industry;

"the industrial training order" means the Industrial Training (Food and Drink 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) In the case where a food and drink 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 eighth 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 1st August 1977.

(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 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 food and drink 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 food and drink establishment shall be equal to 0·8 per centum of the emoluments of all persons employed or deemed to have been employed under the provisions of Article 1(3) by the employer at or from that establishment in the eighth base period.

(4) The amount of the levy imposed in respect of a food and drink establishment that ceases to carry on business in the eighth 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.

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