1976 No. 167

INDUSTRIAL TRAINING

Industrial Training Levy (Clothing and Footwear Industry) Order (Northern Ireland) 1976

Made . . . . . *3rd June* 1976

Coming into operation . . . *1st August* 1976

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) 1976 and shall come into operation on 1st August 1976.

(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 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;

"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;

"employer" means a person who at any time in the tenth levy period is an employer, in the clothing and footwear industry, of twenty-five or more employees;

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

(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)

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

"notice" means a notice in writing;

"the tenth base period" means the year that commenced on 1st May 1976;

"the tenth levy period" means the year commencing on 1st August 1976.

(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 tenth 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 30th April 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 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 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.

(3) Subject to the provisions of this Article, the amount of the levy imposed on an employer in respect of a clothing and footwear establishment shall be equal to the amount obtained by multiplying the sum of £6 by the number that is equal to the average (calculated to the lowest whole number) of the numbers of persons employed or deemed under the provisions of Article 1(3) to have been employed at or from that establishment on the first Monday in May 1976, August 1976, November 1976 and February 1977.

(4) The amount of the levy imposed in respect of a clothing and footwear 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.

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

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) 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.

(3) 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.