1976 No. 82

INDUSTRIAL TRAINING

Industrial Training Levy (Distributive Industry) Order (Northern Ireland) 1976

Made . . . . . *27th February* 1976

Coming into operation . . . *12th April* 1976

The Department 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(**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 (Distributive Industry) Order (Northern Ireland) 1976 and shall come into operation on 12th April 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 Distributive Industry Training Board;

"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 sixth base period, or, being an establishment that commenced to carry on business in the sixth 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 sixth 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(**c**);

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

(a) 1964 c. 18 (N.I.)
(b) By S.R. & O. (N.I.) 1973 No. 504, Article 6(1) (II, p. 2992)
(c) 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 sixth levy period, but does not include a person in whose case the sum of emoluments paid or payable to all persons in, or deemed under the provisions of paragraph (3) to have been in, his employment in the sixth base period or, where an election is made, the alternative sixth 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(**d**);

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

"notice" means a notice in writing;

"the sixth base period" means the year that commenced on 6th April 1974 and "the alternative sixth base period" means the year that commenced on 6th April 1975;

"the sixth levy period" means the year commencing with the date upon which this Order comes into operation and ending on 31st March 1977.

(3) In the case where a distributive 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 sixth base period or, in any case where an election is made, at any time in the alternative sixth 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 sixth 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—

(*a*) all persons employed by the employer at or from that establishment—
(i) in the sixth base period; or

(d) S.R. & O. (N.I.) 1969 No. 126 (p. 470), as amended by S.R. & O. (N.I.) 1972 No. 130 (p. 452)

(ii) where an election is made in accordance with the provisions of paragraph (4) in the alternative sixth base period;

(*b*) all persons deemed to have been so employed under the provisions of Article 1(3).

(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 sixth 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.

(6) In reckoning the amount of the emoluments for the purposes of this Article no regard shall be had to the emoluments of—

(*a*) any person, who being a registered pharmacist or a registered optician, is employed wholly or mainly in activities undertaken by him personally in the exercise of his profession;

(*b*) any person employed as a member of the crew of an aircraft or as the master or a member of the crew of a ship or any person ordinarily employed as a seaman who is employed in or about a ship in port by the owner or charterer thereof on work of a kind ordinarily done by a seaman on a ship while it is in port;

(*c*) a dock worker employed on dock work;

(*d*) any person employed wholly in the supply of food or drink to persons being a supply—

(i) for immediate consumption;

(ii) of hot fried fish or hot chipped potatoes; or

(iii) by means of an automatic vending machine at or in connection with an hotel, restaurant, café, snack bar, canteen, mess room or similar place of refreshment; or

(*e*) any person engaged wholly or mainly in the work of a consultant or valuer in connection with antiques.

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.