1974. No. 144 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Man-made Fibres Producing Industry)

ORDER, DATED 26TH JUNE 1974, MADE BY THE DEPARTMENT OF MANPOWER SERVICES UNDER THE INDUSTRIAL TRAINING ACT (NORTHERN IRELAND) 1964.

The Department of Manpower Services, on behalf of the Secretary of State, after approving proposals submitted by the Man-made Fibres Producing Industry Training Board for the imposition of a further levy on employers in the man-made fibres producing industry and in exercise of the powers conferred by section 4 of the Industrial Training Act (Northern Ireland) 1964(a) and of all other powers enabling it in that behalf, hereby makes the following Order:—

Citation and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Man-made Fibres Producing Industry) Order (Northern Ireland) 1974.

(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 Man-made Fibres Producing Industry Training Board;

"business" means any activities of industry or commerce;

"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 man-made fibres producing industry at any time in the fifth levy period;

"the fifth base period" means the year that commenced on 6th April 1973;

"the fifth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st March 1975;

"the industrial training order" means the Industrial Training (Man-made Fibres Producing Board) Order (Northern Ireland) 1966(b);

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

(a) 1964. c. 18 (N.I.).
(b) S.R. & O. (N.I.) 1966, No. 258, as amended by S.R. & O. (N.I.) 1967, No. 236.

"man-made fibres producing establishment" means an establishment in Northern Ireland engaged wholly or mainly in man-made fibres producing activities for a total of twenty-seven or more weeks in the fifth base period, or, being an establishment that commenced to carry on business in the fifth 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 upon which business was commenced and ending on the last day thereof;

"man-made fibres producing 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 man-made fibres producing industry;

"notice" means a notice in writing.

(3) In the case where a man-made fibres producing 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 fifth 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 fifth 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 man-made fibres producing 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 levy assessed in respect of a man-made fibres producing establishment shall be an amount equal to 0·03 per centum of the sum 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 fifth base period.

(4) The amount of the levy imposed in respect of a man-made fibres producing establishment that ceases to carry on business in the fifth 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.