1972. No. 170 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Catering Industry)

ORDER, DATED 26TH JULY 1972, MADE BY THE MINISTRY OF HEALTH AND SOCIAL SERVICES UNDER THE INDUSTRIAL TRAINING ACT (NORTHERN IRELAND) 1964.

The Ministry of Health and Social Services, on behalf of the Secretary of State, after approving proposals submitted by the Catering Industry Training Board for the imposition of a further levy on employers in the catering 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 (Catering Industry) Order (Northern Ireland) 1972.

(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 Catering Industry Training Board;

"business" means any activities of industry or commerce;

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

"the catering 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 catering industry but shall not include the supply for immediate consumption of light refreshments to persons employed at or from an establishment engaged mainly in activities not being activities specified in paragraph 1 of Schedule 1 to the industrial training order except where the employer

(*a*) also supplies for immediate consumption other food and drink; or

(*b*) manufactures any chocolate or flour confectionery so supplied;

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

(a) 1964. c. 18 (N.I.).

"emoluments" means all emoluments assessable to income tax under Schedule E (other than pensions and any income derived from gratuities or service charges), 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 catering industry at any time in the seventh 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 seventh base period or, where an election is made, the alternative seventh base period, is less than £2,500;

"establishment comprising catering activities" means an establishment in Northern Ireland (not being a catering establishment) at or from which persons were employed, or deemed under the provisions of paragraph (3) to have been employed, in the seventh base period or, where an election is made, the alternative seventh base period—

(i) in the supply in the course of any business of food or drink to persons for immediate consumption; or

(ii) in the supply by any body of persons of food or drink to persons in their employment for immediate consumption;

"the industrial training order" means the Industrial Training (Catering Board) Order (Northern Ireland) 1966(b);

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

"light refreshments" means tea, coffee or other non-alcoholic beverage supplied with or without chocolate confectionery or flour confectionery;

"the Ministry" means the Ministry of Health and Social Services;

"notice" means a notice in writing;

"the seventh base period" means the year that commenced on 6th April 1971 and "the alternative seventh base period" means the year that commenced on 6th April 1972;

"the seventh levy period" means the year commencing on 1st September 1972.

(3) In the case where a catering 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 seventh base period or, in any case where an election is made, at any time during that part of the alternative seventh base period which precedes the date upon which an assessment notice is first served under Article 3, shall be deemed, for the purposes of this Order, to have been so employed by the employer carrying on the said establishment on 1st September 1972.

(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 seventh levy period

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

(b) S.R. & O. (N.I.) 1966, No. 32, as amended by S.R. & O. (N.I.) 1967, No. 236.