1972. No. 100 [C]

INDUSTRIAL TRAINING

Industrial Training Levy (Distributive Industry)

ORDER, DATED 29TH MARCH 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 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 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 (Distributive Industry) Order (Northern Ireland) 1972 and shall come into operation on 1st April 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 Distributive Industry Training Board;

"business" means any activities of industry or commerce;

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

"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 second 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

(a) 1964. c. 18 (N.I.). (b) 1965. c. 19 (N.I.).

employment in the second base period is less than £10,000 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 £10,000;

"the industrial training order" means the Industrial Training (Distributive Board) Order (Northern Ireland) 1969(c);

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

"notice" means a notice in writing;

"the second base period" means the year that commenced on 6th April 1970;

"the second levy period" means the year commencing on 1st April 1972.

(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 second 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 April 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 second 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 0·75 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 second base period.

(4) The amount of the levy imposed in respect of a distributive establishment that ceases to carry on business in the second 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) 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;

(c) S.R. & O. (N.I.) 1969, No. 126.