1971. No. 234 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Textiles Industry)

ORDER, DATED 28TH JULY 1971, 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 Textiles Industry Training Board for the imposition of a further levy on employers in the textiles 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 (Textiles Industry) Order (Northern Ireland) 1971.

(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 Textiles Industry Training Board;

"business" means any activities of industry or commerce;

"employer" means a person who at any time in the third levy period is an employer, in the textiles industry, of six or more employees;

"the industrial training order" means the Industrial Training (Textiles Board) Order (Northern Ireland) 1967(**b**);

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

"notice" means a notice in writing;

"textiles establishment" means an establishment in Northern Ireland engaged wholly or mainly in the textiles industry;

"the textiles 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 textiles industry;

"the third levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st March 1972.

(3) In the case where a textiles 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 period that commenced on 1st March 1971 and ending on 6th December 1971 shall be deemed, for the purposes of this Order, to have been so employed by the employer carrying on the said establishment on the 6th December 1971.

(**a**) 1964. c. 18 (N.I.).
(**b**) S.R. & O. (N.I.) 1967, No. 29, as amended by S.R. & O. (N.I.) 1967, No. 236.

(4) Any reference in this Order to an establishment 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 third 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 textiles 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 textiles establishment shall be assessed in two amounts as follows: —

(*a*) The first shall be the amount obtained by multiplying the sum of £1·875 by the average (calculated to the lowest whole number) of the numbers of persons employed at or from that establishment on 1st June 1970, 5th October 1970, 7th December 1970 and 1st March 1971.

(*b*) The second shall be the amount obtained by multiplying the sum of £3·75 by 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 1st March 1971, 7th June 1971, 6th September 1971 and 6th December 1971 and deducting therefrom the amount obtained in sub-paragraph (*a*).

(4) The amount of the levy imposed in respect of a textiles establishment that ceases to carry on business in the third 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) The amount of any assessment payable under an assessment notice shall be rounded down to the nearest £1.

(3) 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.

(4) 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.