1970. No. 202 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Catering Industry)

ORDER, DATED 24TH JULY 1970, 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 Catering Industry Training Board for the imposition of a 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, Commencement and Interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Catering Industry) Order (Northern Ireland) 1970 and shall come into operation on 1st September 1970.

(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 in the fifth base period wholly or mainly in the catering industry for a total of 27 or more weeks or, where an election is made, in any part of the alternative fifth 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 or deemed under the provisions of Article 2(4) to have been employed in the relevant establishment during the alternative fifth 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 at any time in the fifth levy period is an employer in the catering industry but does not include a person in whose case the sum of the emoluments paid or payable to all persons is, or deemed under the provisions of Article 2(4) to have been in, his employment in the fifth base period, or where an election is made, the alternative fifth base period, is less than £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 Article 2(4) to have been employed, in the fifth base period or, where an election is made, the alternative fifth 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 fifth base period" means the year that commenced on 6th April 1969 and "the alternative fifth base period" means the year that commenced on 6th April 1970;

"the fifth levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st August 1971;

"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 fifth 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.

(3) 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 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 catering establishment or establishment comprising catering activities 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.

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