1970. No. 192 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Food and Drink Industry) Order 1970

ORDER, DATED 10TH 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 Food and Drink Industry Training Board for the imposition of a levy on employers in the food and drink 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 (Food and Drink) Order (Northern Ireland) 1970 and shall come into operation on 1st August 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 Food and Drink 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 at any time in the first levy period is an employer in the food and drink industry 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 Article 2(4) to have been in, his employment in the first base period is less than £5,000 or in the case of two or more food and drink establishments where the sum of the emoluments of all the persons employed in all of such establishments is less than £5,000;

"the first base period" means the year that commenced on 6th April 1969;

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

"food and drink establishment" means an establishment in Northern Ireland engaged in the first base period wholly or mainly in the food and drink industry for a total of twenty-seven or more weeks or being an establishment that commenced to carry on business in the first base

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

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 food and drink 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 food and drink industry;

"the industrial training order" means the Industrial Training (Food and Drink Board) Order 1969(**b**);

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

"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 First 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 food and drink 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 food and drink establishment shall be equal to 1·0 per centum of the sum of the emoluments of all the persons employed or deemed under the provisions of paragraph (4) to have been employed at or from that establishment in the first base period.

(4) In the case where a food and drink establishment is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another person, a person employed at any time in the first base period at or from the establishment shall be deemed, for the purposes of this Order, to have been so employed by the employer carrying on the said establishment on the date upon which this Order comes into operation.

(5) Any reference in this Article to persons employed at or from a food and drink establishment shall in any case where the employer is a company be construed as including a reference to any director of the company (or any person occupying the position of director by whatever name he was called) who was, at the material time, in receipt of a salary from the company.

(6) The amount of the levy imposed in respect of a food and drink establishment that ceases to carry on business in the first 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.

(**b**) S.R. & O. (N.I.) 1969, No. 165.