1968. No. 164 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Road Transport Industry)

ORDER, DATED 11TH JULY 1968, 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 Road Transport Industry Training Board for the imposition of a levy in the road transport 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 (Road Transport Industry) Order (Northern Ireland) 1968.

(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 Road Transport Industry Training Board;

"business" means any activity of industry or commerce;

"emoluments" means all emoluments assessable to income tax under Schedule E of the Income Tax Act 1952(b) (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 an employer in the road transport industry at any time in the first 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 this Article to have been in, his employment in the first base period is less than £1,500;

"the first base period" means the period of twelve months that commenced on 6th April 1967;

"the first levy period" means the period which commences on 1st August 1968 and ends on 31st July 1969;

"the industrial training order" means the Industrial Training (Road Transport Board) Order (Northern Ireland) 1967(c);

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

"notice" means a notice in writing;

"road transport activities" means the activities specified in paragraph 1 of Schedule 1 to the industrial training order as the activities of the road transport industry;

"road transport establishment" means an establishment in Northern Ireland engaged wholly or mainly in road transport activities in the first base period;

(a) 1964. c. 18 (N.I.).
(b) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 10.
(c) S.R. & O. (N.I.) 1967, No. 30.

"the road transport 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 road transport industry.

(3) A person employed at any time in the first base period at or from an establishment that is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another employer shall, during that time, be deemed for the purpose of this Order to have been in the employment of—

(*a*) the person or persons carrying on the said establishment on the date upon which an assessment notice is first served under Article 4(1) or

(*b*) if no person is carrying on the said establishment on the last mentioned date, by the person who last employed any person at or from the said establishment prior to that date.

(4) Any reference in this Order to an establishment that commences or 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 of the Levy

2. The levy to be imposed by the Board on employers in respect of the first levy period shall be assessed and paid in accordance with the provisions of this Order.

Assessment of the Levy

3.—(1) The levy shall be assessed by the Board separately in respect of each road transport establishment of an employer, but in agreement with the employer a single 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.

(2) For the purposes of this Article no regard shall be had to the emoluments of any person employed

(*a*) in any road transport establishment wholly or mainly engaged in road transport activities specified in sub-paragraphs (*a*) (in so far as these activities relate to the carriage of passengers by taxi-cabs only), (*c*), (*i*), (*k*) and (*m*) (in so far as these activities relate to public warehousing cold storage only) of paragraph 1 of Schedule 1 to the industrial training order;

(*b*) wholly in the supply of food or drink for immediate consumption.

(3) Subject to the provisions of this Article the levy to be assessed in respect of the emoluments of any person employed in road transport activities specified in sub-paragraphs (*a*) (other than by taxi-cabs), (*b*), (*d*), (*h*) and (*m*) (other than cold storage) of paragraph 1 of Schedule 1 to the industrial training order shall be an amount equal to 1 per cent. of the sum of the emoluments of any persons so employed by the employer, or deemed to be so employed by the provisions of Article 1(3), in the first base period.

(4) Subject to the provisions of this Article the levy to be assessed in respect of the emoluments of any person employed in road transport activities specified in sub-paragraphs (*e*), (*f*), (*g*), (*j*) and (*l*) of paragraph 1 of Schedule 1 to the industrial training order shall be an amount equal to 1·5 per cent. of the sum of the emoluments of any persons so employed by the employer, or deemed to be so employed by the provisions of Article 1(3), in the first base period.