1968. No. 163 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Man-made Fibres Producing 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 Man-made Fibres Producing Industry Training Board for the imposition of a levy on employers in the man-made fibres producing 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 (Man-made Fibres Producing 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 Man-made Fibres Producing Industry Training Board;

"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 man-made fibres producing industry at any time in the first levy period;

"the first base period" means the year that commenced on 6th April 1967;

"the first levy period" means the period commencing with the date on which this Order comes into operation and ending on 31st July 1969;

"the industrial training order" means the Industrial Training (Man-made Fibres Producing Board) Order (Northern Ireland) 1966(c);

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

"man-made fibres producing establishment" means an establishment in Northern Ireland engaged wholly or mainly in man-made fibres producing activities in the first base period for a total of 27 or more weeks;

"man-made fibres producing industry" means any one or more of the activities which, subject to the provision of paragraph 2 of Schedule 1 to the industrial training order, are specified in paragraph 1 of that Schedule as the activities of the man-made fibres producing industry;

"the Ministry" means the Ministry of Health and Social Services;

"notice" means a notice in writing.

(a) 1964. c. 18 (N.I.).
(b) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 10.
(c) S.R. & O. (N.I.) 1966, No. 258 as amended by S.R. & O. 1967, No. 236.

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 man-made fibres producing 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.

(2) Subject to the provisions of this Article, the amount of the levy assessed in respect of a man-made fibres producing establishment of an employer shall be an amount equal to 0·05 per centum of the sum of the emoluments of all persons employed or deemed to have been employed under the provisions of paragraph (3) by that employer at or from that establishment.

(3) Where a man-made fibres producing 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 first base period shall be deemed, for the purposes of this Article, to have been so employed by the employer carrying on the said establishment on the day upon which this Order comes into operation.

(4) For the purposes of this Article no regard shall be had to the emoluments of any person engaged wholly in the supply of food or drink for immediate consumption.

Assessment Notice

4.—(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 payable under an assessment notice shall be rounded down to the nearest £1.

(3) An assessment notice may be served on an employer 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 the employer is a company, at the company's such address or place of business.

Payment of the Levy

5.—(1) Subject to the provisions of this Article and Articles 6 and 7, the amount of each assessment appearing in an assessment notice served by the Board shall be payable to the Board in two equal instalments, of which the first such instalment shall be due one month after the date of the notice and the other after four further months.

(2) An instalment of an assessment shall not be recoverable by the Board until any time allowed for appealing against the assessment has expired or, where an appeal is brought, until the appeal is decided or withdrawn.

Review of Assessment

6.—(1) The Board may, by notice served on the employer, withdraw an assessment if that employer has appealed against that assessment under the