1968. No. 162 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Catering Industry)

ORDER, DATED 16TH 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 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 and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Catering 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 Catering Industry Training Board;

"business" means—

(i) any trade or business carried on for the purposes of gain;

(ii) the activities of any person or body of persons in the management or operation of a club; or

(iii) the activities of any person or body of persons engaged in the provision of education or of vocational or technical training;

"catering establishment" means an establishment in Northern Ireland engaged in the third 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 third 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;

"election" means an election, under the provisions of Article 3(2)(*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 3(3) to have been employed in the relevant establishment during the alternative third base period;

"emoluments" means all emoluments assessable to income tax under Schedule E of the Income Tax Act 1952(b) (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 an employer engaging at any time in the third levy period in the following activities in Northern Ireland—

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

(b) 15 & 16 Geo. 6 and 1 Eliz. 2. c. 10.

(*a*) the supply in the course of any business of food or drink to persons for immediate consumption;

(*b*) the supply by any body of persons of food or drink to persons in their employment for immediate consumption;

(*c*) the provision in the course of any business of board and lodging for guests or lodgers or for persons employed in the business;

(*d*) when carried out in conjunction with any of the foregoing activities, the activities specified in paragraph 1(*b*) and (*c*) of Schedule 1 to the industrial training order;

but does not include an employer in whose case the sum of the emoluments paid or payable to all persons in or deemed under the provisions of Article 3(3) to have been in, his employment in the third base period, or where an election is made, the alternative third base period, is less than £1,000;

"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 3(3) to have been employed, in the third base period or, where an election is made, the alternative third 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;

"guests" includes students in attendance at a university, university college, college of education, technical college, college for adult education or similar institution;

"the industrial training order" means the Industrial Training (Catering Board) Order (Northern Ireland) 1966(**c**);

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

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

"notice" means a notice in writing;

"the third base period" means the year that commenced on 6th April 1967 and "the alternative third base period" means the year that commenced on 6th April 1968;

"the third levy period" means the period commencing with the date upon which this Order comes into operation and ending on 31st August 1969.

Imposition of the Levy

2. The levy to be imposed by the Board on employers in respect of the third 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 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.

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