EXPLANATORY NOTE

(This note is not part of the order but is intended to indicate its general purport.)

The Engineering Industry Training Board was established on 21st September 1964 by the Industrial Training (Engineering Board) Order (Northern Ireland) 1964 to exercise the functions of an industrial training board in relation to the activities of the engineering industry as specified in Schedule 1 to that Order.

This order, which is made under section 10 of the Industrial Training Act (Northern Ireland) 1964, redefines the activities in relation to which the Board exercises functions. These are defined in the Schedule.

1967. No. 153 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Engineering Industry)

ORDER, DATED 28TH JUNE 1967, 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 Engineering Industry Training Board for the imposition of a levy in the engineering 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 (Engineering Industry) Order (Northern Ireland) 1967.

(2) In this Order—

"the Act" means the Industrial Training Act (Northern Ireland) 1964;

"the appeal tribunal" means an industrial tribunal established under section 13 of the Act;

"assessment" means an assessment of an employer to the levy;

"the Board" means the Engineering Industry Training Board;

"election" means an election, under the provisions of Article 3(3), by an employer to pay levy in respect of the emoluments of the persons 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), 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 engineering industry;

"engineering activities" means the activities specified in paragraph 1 of

(a) 1964, c. 18 (N.I.). (b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.

Schedule 1 to the industrial training order as the activities of the engineering industry, and "principal activities of the engineering industry" means the activities specified in sub-paragraphs (*a*) to (*q*) of the said paragraph 1;

"engineering establishment" means an establishment in Northern Ireland engaged wholly or mainly in engineering activities in the third base period or, where an election is made, the alternative third base period;

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

"the industrial training order" means the Industrial Training (Engineering Board) Order (Northern Ireland) 1964(a);

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

"local authority" has the meaning assigned in paragraph 3 of Schedule 1 to the industrial training order;

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

"notice" means a notice in writing;

"the third base period" means the period of twelve months that commenced on 6th April 1966, and "the alternative third base period" means the period of twelve months that commenced on 6th April 1967;

"the third levy period" means the period commencing with the date upon which this Order comes into operation and ending on 5th April 1968.

(3) A person employed at any time in the third base period or, in any case where an election is made, at any time during that part of the alternative third base period which precedes the date upon which an assessment notice is first served under Article 4(1) or (2), in 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 purposes 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 (2); or

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

Imposition of the Levy

2.—(1) 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.

(2) The levy shall apply to any person who, on the date upon which this Order comes into operation, is an employer or who at any time thereafter in the third levy period becomes an employer.

Assessment of the Levy

3.—(1) The levy shall be assessed by the Board separately in respect of each engineering establishment of an employer, not being a local authority, 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.

(a) S.R. & O. (N.I.) 1964, No. 146 as amended by S.R. & O. (N.I.) 1967, No. 152.