1965. No. 113 **[C]**

INDUSTRIAL TRAINING

Industrial Training Levy (Construction Industry)

ORDER, DATED 3RD JUNE, 1965, 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 Construction Industry Training Board for the imposition of a levy in the construction 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 (Construction Industry) Order (Northern Ireland) 1965 and shall come into operation on 7th June, 1965.

(2) In this Order—

"the appeal tribunal" means an industrial tribunal established under the Appeal Regulations;

"the Appeal Regulations" means, in relation to an appeal or application for an extension of time for appealing, the Industrial Tribunals Regulations (Northern Ireland) 1965(b);

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

"the Board" means the Construction Industry Training Board;

"emoluments" means any 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;

"employee" means any person in receipt of emoluments;

"employer" means an employer in the construction industry;

"establishment" means an establishment in Northern Ireland engaged wholly or mainly in the construction industry for a total of 27 or more weeks in the first base period;

"the first base period" means the period of twelve months that commenced on 6th April, 1964;

"the first levy period" means the period commencing with the date upon which this Order comes into operation and ending on 5th April, 1966;

"the construction industry" means the activities specified in Schedule 1 to the Industrial Training (Construction Board) Order (Northern Ireland) 1964(c);

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

"the Register of Appeals" means the Register of Industrial Levy Appeals and Decisions kept in accordance with the Appeal Regulations;

"week" means the period between midnight on Saturday night and midnight on the succeeding Saturday night.

(a) 1964. c. 18 (N.I.).
(b) S.R. & O. (N.I.) 1965, No. 112.
(c) S.R. & O. (N.I.) 1964, No. 145.

(3) Where an employee works under the general control and management of an employer who is not his immediate employer, the employee shall for the purposes of this Order be deemed to be employed by the first-mentioned employer in the establishment in the activities of which that employee is employed.

Imposition of the Levy

2.—(1) 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.

(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 first levy period becomes an employer.

(3) For the purposes of this Article a person employed, at any time in the first base period, in an establishment that is taken over by an employer in succession to some other person (not being a person liable to be assessed to the levy in respect of that establishment) shall, during that time, be deemed to have been in the employment of the first-mentioned employer or, where the establishment has been taken over jointly with some other person, in the joint employment of that employer and that other person.

Assessment of the Levy

3.—(1) The levy shall be assessed by the Board separately in respect of each establishment of an employer, but in agreement with the employer a single assessment may be made in respect of any number of establishments, in which case those establishments shall be deemed for the purposes of that assessment to constitute one establishment.

(2) The amount of the levy imposed in respect of an establishment shall be equal to 0·5 per centum of the total emoluments of the persons employed in that establishment in the first base period by the employer or by a person (not being a person liable to be assessed to the levy in respect of that establishment) from whom the employer has taken over the establishment either in succession to, or jointly with, him.

(3) In reckoning the amount of total emoluments 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 a single notice may be served in respect of several assessments.

(2) The amount payable under an assessment notice shall be rounded down to the nearest one pound.

(3) An assessment notice may be served on an employer either by serving it on him personally or by 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 registered office.

Effect of Assessment Notice

5.—(1) Subject to the provisions of this and the next following Article of this Order, an assessment notice served by the Board shall, one month from