

1991 No. 236

AGRICULTURE

**Intensive Livestock Industries (Assistance) Scheme
(Northern Ireland) 1991**

Made 6th June 1991

Coming into operation 6th July 1991

The Department of Agriculture, in exercise of the powers conferred by sections 1(1) and 2(1) of the Agriculture (Temporary Assistance) Act (Northern Ireland) 1954(a) and now vested in it(b) and of every other power enabling it in that behalf, after consultation with such interests as appear to the Department to be concerned and with the approval of the Department of Finance and Personnel(c), hereby makes the following Scheme:—

Citation and commencement

1. This Scheme may be cited as the Intensive Livestock Industries (Assistance) Scheme (Northern Ireland) 1991 and shall come into operation on 6th July 1991.

Interpretation

2. In this Scheme:—

“authorised officer” means a person authorised by the Department for any purpose referred to in this Scheme;

“Class 1 contributions” means Class 1 contributions under the Social Security (Northern Ireland) Act 1975(d);

“the Department” means the Department of Agriculture;

“eligible employees” means persons employed in the processing, packing or marketing of pigmeat, eggs or poultrymeat, including those engaged in related administration, transport, cleaning and security duties, and in respect of whom the employer pays secondary Class 1 contributions, but excluding those engaged in production of pigs, eggs and poultry;

“income tax period” has the meaning assigned in the Income Tax (Employments) Regulations 1973(e) as amended or as repealed and re-enacted with or without modifications;

“the Inland Revenue” means the Commissioners of Inland Revenue;

(a) 1954 c. 31 (N.I.) as amended by 1957 c. 3 (N.I.) and S.I. 1984/702 (N.I. 2) Art. 7

(b) See Northern Ireland Constitution Act 1973 (c. 36) Sch. 5 para. 7(1) and 1974 c. 28 Sch. 1 para. 2(1) and (2)

(c) See Northern Ireland Constitution Act 1973 (c. 36) Sch. 5 para. 7(1), 1974 c. 28 Sch. 1 para. 2(1) and (2) and S.I. 1982/338 (N.I. 6) Art. 3

(d) 1975 c. 15

(e) S.I. 1973/334 as amended by S.I. 1991/1080

“National Insurance contributions compensation” means the additional amount which an employer is entitled to deduct from Class 1 contributions due to the Inland Revenue or, as the case may be, receive in respect of payments of statutory maternity pay, under paragraph 1(c), (d) and (e) of Schedule 4 to the Social Security (Northern Ireland) Order 1986(a);

“poultry” means domestic fowls, turkeys, guinea fowls, ducks and geese;

“secondary Class 1 contributions” means Class 1 contributions from employers;

“statutory maternity pay” has the same meaning as in Article 47(1) of the Social Security (Northern Ireland) Order 1986;

“statutory sick pay” has the same meaning as in Article 3(1) of the Social Security (Northern Ireland) Order 1982(b).

Payments

3. The Department may, subject to the provisions of this Scheme, make payments to:—

(a) employers in the pigmeat processing industry who hold a licence granted by the Department under section 10 of the Agricultural Produce (Meat Regulation and Pig Industry) Act (Northern Ireland) 1962(c), but excluding those solely engaged in slaughtering;

(b) employers in the egg packing industry whose undertakings are authorised by the Department, in accordance with Article 5 of Council Regulation (EEC) No. 1907/90(d) on marketing standards for eggs, as packing centres; and

(c) employers in the poultrymeat processing industry who hold a licence granted by the Department under Regulation 14 of the European Communities Poultry Meat (Hygiene) Regulations (Northern Ireland) 1977(e).

Rate of payment

4. A payment made by the Department in accordance with Article 3 in respect of an application relating—

(a) to an income tax period falling before 6th July 1991 shall be equal to 75%; and

(b) to an income tax period falling after 5th July 1991 shall be equal to 40%;

of the amount of the secondary Class 1 contributions for the income tax period in question in respect of eligible employees which have either been paid to the Inland Revenue by an employer or which have been withheld by an employer from the Inland Revenue in order to reclaim any amounts of statutory

(a) S.I. 1986/1888 (N.I. 18)

(b) S.I. 1982/1084 (N.I. 16)

(c) 1962 c. 13 (N.I.) to which there are amendments which are not relevant to this Scheme

(d) O.J. No. L173, 6.7.90, p. 5

(e) S.R. 1977 No. 165 to which there are amendments not relevant to this Scheme

maternity pay and statutory sick pay paid by him and to recover National Insurance contributions compensation.

Applications

5.—(1) Subject to paragraphs (2) and (3) an employer in the pigmeat processing, egg packing or poultrymeat processing industries, who has paid secondary Class 1 contributions to the Inland Revenue or who has made deductions from such payments to recover statutory maternity pay, statutory sick pay and National Insurance contributions compensation, may make an application, in the form specified in the Schedule, for payment in respect of an income tax period.

(2) An application referred to in paragraph (1) shall be accompanied, where appropriate, by evidence that secondary Class 1 contributions have been paid to the Inland Revenue for the income tax period in question and the Department shall not make a payment unless either such evidence is provided or the entries in the application form indicate that the amounts which would have been payable to the Inland Revenue for the income tax period in question have been wholly offset by deductions to recover statutory maternity pay, statutory sick pay and National Insurance contributions compensation.

(3) The Department shall not make a payment in respect of an income tax period unless an application for payment in respect of that income tax period has been received by the Department before the end of the period of three months beginning with the expiration of the income tax period.

Records

6.—(1) Applicants for payment shall keep in respect of each income tax period:—

- (a) receipts or other documentary evidence which verify the payments of Class 1 contributions made to the Inland Revenue;
- (b) records showing the amount of statutory maternity pay and statutory sick pay reclaimed by deduction from the amounts paid or payable to the Inland Revenue;
- (c) records showing the amount of National Insurance contributions compensation recovered by deduction from the amounts paid or payable to the Inland Revenue; and
- (d) records in respect of each eligible employee showing the amount of the secondary Class 1 contributions paid or payable to the Inland Revenue.

(2) The documents and records required to be kept under paragraph (1) shall be kept for a period of at least 2 years from the date of the application to which the documents or records relate.

Verification of applications

7.—(1) For the purpose of enabling applications to be verified by the Department, applicants for payment shall:—

- (a) furnish to the Department any documents and records being kept in accordance with Article 6 or any particulars or extracts therefrom as the Department may demand;

(b) permit an authorised officer to enter, at all reasonable times, any premises where documents and records are being kept in accordance with Article 6; and

(c) produce for inspection by an authorised officer at premises where documents and records are being kept in accordance with Article 6 any such documents and records that the officer may demand.

(2) An authorised officer shall be entitled to make copies of any entries in documents and records produced for inspection pursuant to paragraph (1)(c).

(3) An authorised officer shall carry a certificate of his authorisation which he shall produce on demand.

Recovery of monies

8. If the Department, having made a payment to a person in accordance with this Scheme, finds that such payment ought not to have been made in whole or in part, it shall be entitled—

(a) to recover on demand as a civil debt from the person to whom the payment was made the amount that ought not to have been paid; or

(b) without prejudice to any other method of recovery, to deduct the amount that ought not to have been paid from any further sums which might otherwise be payable to that person in accordance with the Scheme.

Revocation

9. The Intensive Livestock Industries (Assistance) Scheme (Northern Ireland) 1986(a) as amended by the Intensive Livestock Industries (Assistance) (Amendment) Scheme (Northern Ireland) 1990(b) is hereby revoked.

Sealed with the Official Seal of the Department of Agriculture on 6th June 1991.

(L.S.)

I. C. Henderson

Assistant Secretary

The Department of Finance and Personnel hereby approves the foregoing Scheme.

Sealed with the Official Seal of the Department of Finance and Personnel on 6th June 1991.

(L.S.)

J. H. Caldwell

Assistant Secretary

(a) S.R. 1986 No. 246

(b) S.R. 1990 No. 215

Form of Application for PaymentDEPARTMENT OF AGRICULTURE FOR NORTHERN IRELAND
INTENSIVE LIVESTOCK INDUSTRIES (ASSISTANCE) SCHEME
(NORTHERN IRELAND) 1991

1. Enter name of employer	
2. Enter address of employer	Post code:
3. Enter employer's EC licence or registration number (if applicable)	
4. Enter income tax period to which claim relates	From 6th / / to 5th / / (incl.)
5. Enter number of eligible employees involved	
6. Give details of Class 1 contributions under the Social Security (Northern Ireland) Act 1975 paid in respect of the period of this claim	<p>(a) Total amount of Class 1 contributions due before deduction of statutory maternity pay (SMP), statutory sick pay (SSP) and National Insurance contributions (NIC) compensation £ _____</p> <p>(b) Amount deducted for SMP, SSP and NIC compensation £ _____</p> <p>(c) Amount of secondary Class 1 contributions at (a) in respect of eligible employees at 5 above £ _____</p> <p>(d) Total amount of Class 1 contributions paid after deduction of SMP, SSP and NIC compensation £ _____</p> <p>(e) Date paid ____/____/____</p>

7. DECLARATION

(a) I/We hereby certify that to the best of my/our knowledge and belief the statements and particulars on this form are correct.

- (b) I/We will comply with all the conditions of the Intensive Livestock Industries (Assistance) Scheme (Northern Ireland) 1991.
- (c) I/We enclose herewith a copy of the return (cleared cheque, giro etc.) made to the Inland Revenue, or a copy of the Inland Revenue receipt in respect of the income tax period for which the claim is being made.
- (d) I/We hereby claim payment of grant in accordance with the conditions of the said Scheme.

Signature: _____

Date: _____

Status: _____

(eg Proprietor, Partner,
Director, Company Secretary,
Manager, Accountant)

EXPLANATORY NOTE

(This note is not part of the Scheme.)

This Scheme consolidates with amendments the Intensive Livestock Industries (Assistance) Scheme (Northern Ireland) 1986 and the Intensive Livestock Industries (Assistance) (Amendment) Scheme (Northern Ireland) 1990 which provided for payments to be made by the Department of Agriculture to employers in the pigmeat processing, egg packing and poultrymeat processing industries. The payments to be made are to be equal to a percentage of the amount of the employer's share of Class 1 National Insurance contributions (secondary Class 1 National Insurance contributions) which have been paid to the Inland Revenue in respect of eligible employees (as defined in Article 2), or which have been withheld from the Inland Revenue in order to reclaim statutory maternity pay and statutory sick pay as appropriate paid to eligible employees and to recover National Insurance contributions (NIC) compensation. The Scheme reduces that percentage from 75% to 40% in respect of claims for income tax periods after 5th July 1991 while for claims in respect of income tax periods before 6th July 1991 the percentage remains unchanged at 75%. It also takes account of new Inland Revenue legislation which enables certain small employers to have the option of paying contributions on a quarterly or monthly basis.

The Scheme also—

- (a) specifies the form in which applications shall be made (Article 5(1) and the Schedule);
- (b) provides that payments shall not be made unless either applications are accompanied by evidence of the employers' National Insurance payments to the Inland Revenue or the entries in the form of application indicate that such payments have been wholly offset by statutory maternity pay, statutory sick pay and NIC compensation deductions (Article 5(2));

- (c) specifies the documents or records to be kept by applicants (Article 6);
- (d) provides for the verification of applications by the Department by requiring applicants to furnish documents and records, to permit an authorised officer to enter premises where documents and records are kept, and to produce documents and records for inspection (Article 7);
- (e) where appropriate, provides for the recovery of monies from applicants (Article 8);
- (f) makes a payment in respect of an income tax period conditional on an application being received no later than 3 months after the end of the income tax period to which it relates (Article 5(3)).

Under section 4 of the Agriculture (Temporary Assistance) Act (Northern Ireland) 1954, any person who, being required or authorised under or by virtue of this Scheme to furnish any information or record or account, furnishes any information or record or account which, to his knowledge, is false in a material particular shall be guilty of an offence and shall, without prejudice to Article 10 of the Perjury (Northern Ireland) Order 1979 (S.I. 1979/No. 1714 (N.I. 19)), be liable on summary conviction to a fine not exceeding £1,000 or to imprisonment not exceeding twelve months or to both such fine and such imprisonment. Any person who acts in contravention of, or neglects or fails to comply with any provision contained in this Scheme or obstructs or impedes an officer of the Department in the exercise of any power of inspection exercisable under this Scheme shall be liable on summary conviction to a fine not exceeding £400.

Application forms can be obtained from the Department of Agriculture, Dundonald House, Upper Newtownards Road, Belfast BT4 3SB.

This Scheme revokes the Intensive Livestock Industries (Assistance) Scheme (Northern Ireland) 1986 as amended by the Intensive Livestock Industries (Assistance) (Amendment) Scheme (Northern Ireland) 1990.