

1991 No. 313**INDUSTRIAL TRAINING****Industrial Training Levy (Road Transport Industry)
Order (Northern Ireland) 1991**

Made 19th July 1991

Coming into operation 22nd August 1991

Whereas proposals made by the Road Transport Industry Training Board(a) (“the Board”) for the raising and collection of a levy have been submitted to, and approved by, the Department of Economic Development (“the Department”) under Article 23(1) of the Industrial Training (Northern Ireland) Order 1984(b) (“the Order of 1984”);

And whereas the Department estimates that the amount which will be payable by any employer in the road transport industry by virtue of this Order does not exceed an amount which the Department estimates is equal to one per cent. of the relevant emoluments being the aggregate of the emoluments and payments intended to be disbursed as emoluments which have been paid or are payable by any such employer to or in respect of persons employed in the industry, in respect of the period specified, in the levy proposals as relevant, that is to say the period hereafter referred to in this Order as the “twenty-fourth base period”;

And whereas in pursuance of Article 23(3) of the Order of 1984 the said proposals include provision for the exemption from the levy of employers who, in view of the small amount of the relevant emoluments, ought in the opinion of the Department to be exempted from it;

And whereas the Department is satisfied that remission proposals submitted to it by the Board in pursuance of Article 25(1) of the Order of 1984 provide for full remission of the remissible part of the levy in such cases as the Department considers appropriate;

And whereas the levy proposals include provision that the amount of the non-remissible part of the levy will exceed two-tenths of one per cent. of the relevant emoluments;

And whereas in pursuance of Article 23(6) of the Order of 1984 the Department is satisfied and the relevant organisations consider, after taking reasonable steps to ascertain the views of the persons they represent, that the levy proposals are necessary to encourage adequate training in the industry;

(a) Established under the Road Transport Board Order
(b) S.I. 1984/1159 (N.I. 9)

And whereas Article 23(7)(a) of the Order of 1984 is applicable;

Now, therefore, the Department in exercise of the powers conferred on it by Articles 23(2), (3) and (4) and 24(3) and (4) of the Order of 1984, and of every other power 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 (Road Transport Industry) Order (Northern Ireland) 1991 and shall come into operation on 22nd August 1991.

(2) In this Order—

“assessment” means an assessment of an employer to the levy;

“business” means any activities of industry or commerce;

“emoluments” means all emoluments assessable to income tax under Schedule E (other than pensions)(a), 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 a person who is an employer in the road transport industry at any time in the twenty-fourth levy period;

“levy” means the levy imposed by the Board in respect of the twenty-fourth levy period;

“notice” means a notice in writing;

“Road Transport Board Order” means the Industrial Training (Road Transport Board) Order (Northern Ireland) 1967(b);

“road transport establishment” means an establishment in Northern Ireland engaged wholly or mainly in the road transport industry for a total of twenty-seven or more weeks in the twenty-fourth base period or, being an establishment that commenced to carry on business in the twenty-fourth base period, for a total number of weeks exceeding one half of the number of weeks in the part of the said period commencing with the day on which business was commenced and ending on the last day thereof;

“road transport industry” means any one or more of the activities which, subject to the provisions of paragraph 2 of Schedule 1 to the Road Transport Board Order, are specified in paragraph 1 of that Schedule as the activities of the road transport industry;

“twenty-fourth base period” means the year that commenced on 6th April 1990;

“twenty-fourth levy period” means the period commencing on 1st August 1991 and ending on 31st March 1992.

(a) See Section 19 Income and Corporation Taxes Act 1988 c.1

(b) S.R. & O. (N.I.) 1967 No. 30 as amended by S.R. & O. (N.I.) 1967 No. 236 and S.R. & O. (N.I.) 1973 No. 258

(3) Any reference in this Order to a person employed at or from a road transport establishment shall in any case where the employer is a company be construed as including a reference to any director of the company (or any person occupying the position of director by whatever name he is called) who is required to devote substantially the whole of his time to the service of the company.

(4) Any reference in this Order to an establishment that commences to carry on business or that ceases to carry on business shall not be taken to apply where the location of the establishment is changed but its business is continued wholly or mainly at or from the new location, or where the suspension of activities is of a temporary or seasonal nature.

Imposition and assessment of the levy for the twenty-fourth levy period

2.—(1) The levy to be imposed on employers shall be assessed in accordance with the provisions of this Article.

(2) The levy shall be assessed by the Board separately in respect of each road transport 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.

(3) Subject to the provisions of this Article the amount of the levy imposed on an employer in respect of a road transport establishment shall be the percentage specified in paragraph (4) or (5) of the relevant emoluments paid or payable to or in respect of all persons employed by the employer at or from that establishment in the twenty-fourth base period and the part of the levy not to be eligible for remission shall be an amount equal to 0.563 per cent. of such emoluments.

(4) In the case of a road transport establishment engaged in activities specified in sub-paragraphs (e), (f), (i), (j), (l) and (m) of paragraph 1 of Schedule 1 to the Road Transport Board Order and any related or administrative activities specified in sub-paragraphs (p) and (q) of that paragraph the amount of the levy shall be 0.8 per cent. of the relevant emoluments.

(5) In the case of a road transport establishment engaged in activities specified in sub-paragraphs (a), (b), (c), (d), (g), (h), (k), (n) and (o) of paragraph 1 of Schedule 1 to the Road Transport Board Order and any related or administrative activities specified in sub-paragraphs (p) and (q) of that paragraph the amount of the levy shall be equal to 0.6 per cent. of the relevant emoluments.

(6) There shall be exempt from the levy an employer in relation to whom the relevant emoluments paid or payable to or in respect of all persons in his employment in the twenty-fourth base period are less than £20,000 or in the case of two or more road transport establishments where the relevant emoluments of all the persons employed in all such establishments are less than £20,000.

(7) The amount of the levy imposed in respect of a road transport establishment that ceases to carry on business in the twenty-fourth levy period shall be in the same proportion to the amount that would otherwise be due

under paragraph (3) as the number of days between the commencement of the said levy period and the date of cessation of business (both dates inclusive) bears to the number of days in the said levy period.

(8) In reckoning the amount of the relevant 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 notices

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

(3) An assessment notice shall state the Board's address for the service of a notice of appeal or of an application for an extension of time for appealing.

(4) An assessment notice may be served on the person assessed to the levy 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 that person is a corporation by leaving it, or sending it by post to the corporation, at such address or place of business or at its registered or principal office.

Payment of the levy

4.—(1) Subject to the provisions of this Article and Articles 5 and 6 the amount of each assessment appearing in an assessment notice served by the Board shall be due and payable to the Board on 1st November 1991.

(2) The amount of an assessment shall not be recoverable by the Board until there has expired the time allowed for appealing against the assessment by Article 6(1) and any further period of time that the Board or an industrial tribunal may have allowed for appealing under Article 6(2) or (3) or, where an appeal is brought, until the appeal is decided or withdrawn.

Withdrawal of assessment

5.—(1) The Board may, by a notice served on the person assessed to the levy in the same manner as an assessment notice, withdraw an assessment if that person has appealed against that assessment under the provisions of Article 6 and the appeal has not been entered in the Register of Appeals kept under the regulations specified in Article 6(5).

(2) The withdrawal of an assessment shall be without prejudice to the power of the Board to serve a further assessment notice in respect of any establishment to which that assessment related and where the withdrawal is made by reason of the fact that an establishment has ceased to carry on business in the twenty-fourth levy period, the said notice may provide that the whole amount payable thereunder shall be due one month after the date of the notice.

Appeals

6.—(1) A person assessed to the levy may appeal to an industrial tribunal against the assessment within one month from the date of the service of the

assessment notice or within any further period of time that may be allowed by the Board or an industrial tribunal under the following provisions of this Article.

(2) The Board for good cause may, by notice, extend the time within which an appeal may be made by such further period as the Board may allow in any case where an application for such extension is made within the period of four months from the date of the service of the relevant notice of assessment or, where an extension has already been granted, before the period of such extension has expired.

(3) If the Board shall not allow an application for extension of time for appealing an industrial tribunal shall upon application to the tribunal by the person assessed to the levy within the period of fourteen days from the date of receipt of the decision of the Board refusing such an application have the like powers as the Board under paragraph (2).

(4) In the case of an establishment that ceases to carry on business in the twenty-fourth levy period on any day after the date of the service of the relevant assessment notice the foregoing provisions of this Article shall have effect as if for the period of four months from the date of the service of the assessment notice mentioned in paragraph (2) there were substituted the period of six months from the date of the cessation of business.

(5) An application to an industrial tribunal under this Article shall be made in accordance with the Industrial Tribunals Regulations (Northern Ireland) 1965(a).

Evidence

7. Upon the discharge by a person assessed to the levy of his liability under an assessment the Board shall if so requested issue to him a certificate to that effect.

Sealed with the Official Seal of the Department of Economic Development on 19th July 1991.

(L.S.)

D. J. Alexander

Assistant Secretary

(a) S.R. & O. (N.I.) 1965 No. 112 as amended by S.R. & O. (N.I.) 1966 No. 261 and S.R. & O. (N.I.) 1967 No. 109

EXPLANATORY NOTE

(This note is not part of the Order.)

This Order gives effect to proposals submitted by the Road Transport Industry Training Board to the Department of Economic Development for the imposition of a further levy upon employers in the road transport industry for the purpose of raising money towards the expenses of the Board.

The levy is to be imposed in respect of the twenty-fourth levy period commencing on 1st August 1991 and ending on 31st March 1992. The levy will be assessed by the Board and is payable on 1st November 1991. There will be a right of appeal against an assessment to an industrial tribunal.

The levy rates of 0·8% and 0·6% of relevant emoluments are unchanged from those operating during the preceding levy period (see Industrial Training Levy (Road Transport Industry) Order (Northern Ireland) 1990 S.R. 1990 No. 273). That part of the levy which will not be eligible for remission is increased to an amount equivalent to 0·563% of the relevant emoluments.

The amount of the relevant emoluments below which an employer will be exempt from levy is unchanged at £20,000.