
STATUTORY RULES OF NORTHERN IRELAND

2019 No. 155

The Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2019

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2019 and shall come into operation on 31st August 2019.

(2) In this Order—

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

“the Board” means the Construction Industry Training Board;

“business” means any activities of industry or commerce;

“Construction Board Order” means the Industrial Training (Construction Board) Order (Northern Ireland) 1964⁽¹⁾;

“construction establishment” means an establishment in Northern Ireland engaged wholly or mainly in the construction industry for a total of twenty-seven or more weeks in the fifty-fifth base period, or being an establishment that commenced to carry out business in the fifty-fifth 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; or where an election is made, in any part of the alternative fifty-fifth base period;

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

“earnings” means earnings as defined in Section 62 of the Income Tax (Earnings and Pensions) Act 2003⁽²⁾ which are chargeable to tax under Part 2 of that Act; and all other payments made under a contract for service or otherwise than under a contract;

“election” means an election made in accordance with the provisions of Article 2(4), by an employer to pay the levy in respect of the relevant earnings of persons employed at or from a construction establishment during the alternative fifty-fifth base period;

“employer” means a person who is an employer in the construction industry at any time in the fifty-fifth levy period;

“levy” means the levy imposed by the Board in respect of the fifty-fifth levy period;

“notice” means a notice in writing;

“fifty-fifth base period” means the year that commenced on 6th April 2018 and the “alternative fifty-fifth base period” means the year commencing on 6th April 2019; and

“fifty-fifth levy period” means the year commencing on 1st September 2019.

(1) S.R. & O. (N.I.) 1964 No. 145 as amended by S.R. & O. (N.I.) 1967 No.236, S.R. 1994 No. 312, and S.R. 1997 No. 45.

(2) Income Tax (Earnings and Pensions) Act 2003 (c. 1).

(3) 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.