
STATUTORY RULES OF NORTHERN IRELAND

2003 No. 336

Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2003

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2003 and shall come into operation on 31st August 2003.

(2) In this Order –

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

“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 thirty-ninth base period, or being an establishment that commenced to carry out business in the thirty-ninth 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 thirty-ninth base period;

“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 thirty-ninth 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” in relation to the thirty-ninth base period means all emoluments assessable to income tax under Schedule E of the Income & Corporation Taxes Act 1988(2) (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; and all other payments made under a contract for service or otherwise than under a contract; and in relation to the alternative thirty-ninth base period means earnings as defined in Section 62 of the Income Tax (Earnings and Pensions) Act 2003(3) which are chargeable to tax under Part 2 of that Act;

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

“levy” means the levy imposed by the Board in respect of the thirty-ninth levy period;

“notice” means a notice in writing;

(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) See Section 19 Income and Corporation Taxes Act 1988 c. 1 as amended by Section 36 of the Finance Act 1989 c. 26, paragraph 5 of Schedule 7 to the Finance Act 1996 c. 8, and Sections 63, 165 and Part III of Schedule 27 to the Finance Act 1998 c. 36
(3) Income Tax (Earnings and Pensions) Act 2003 c. 1

Status: This is the original version (as it was originally made). This item of legislation is currently only available in its original format.

“thirty-ninth base period” means the year that commenced on 6th April 2002 and the “alternative thirty-ninth base period” means the year commencing on 6th April 2003; and

“thirty-ninth levy period” means the year commencing on 1st September 2003.

(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.