

## EXPLANATORY NOTE

*(This note is not part of the order but is intended to indicate its general purport.)*

The Engineering Industry Training Board was established on 21st September 1964 by the Industrial Training (Engineering Board) Order (Northern Ireland) 1964 to exercise the functions of an industrial training board in relation to the activities of the engineering industry as specified in Schedule 1 to that Order.

This order, which is made under section 10 of the Industrial Training Act (Northern Ireland) 1964, redefines the activities in relation to which the Board exercises functions. These are defined in the Schedule.

1967. No. 153

[C]

## INDUSTRIAL TRAINING

**Industrial Training Levy (Engineering Industry)**

ORDER, DATED 28TH JUNE 1967, 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 Engineering Industry Training Board for the imposition of a levy in the engineering 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 and interpretation*

1.—(1) This Order may be cited as the Industrial Training Levy (Engineering Industry) Order (Northern Ireland) 1967.

(2) In this Order—

“the Act” means the Industrial Training Act (Northern Ireland) 1964;

“the appeal tribunal” means an industrial tribunal established under section 13 of the Act;

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

“the Board” means the Engineering Industry Training Board;

“election” means an election, under the provisions of Article 3(3), by an employer to pay levy in respect of the emoluments of the persons employed in the relevant establishment during the alternative third base period;

“emoluments” means all emoluments assessable to income tax under Schedule E of the Income Tax Act 1952(b) (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;

“employer” means an employer in the engineering industry;

“engineering activities” means the activities specified in paragraph 1 of

(a) 1964, c. 18 (N.I.).

(b) 15 & 16 Geo. 6 & 1 Eliz. 2. c. 10.

Schedule 1 to the industrial training order as the activities of the engineering industry, and "principal activities of the engineering industry" means the activities specified in sub-paragraphs (a) to (q) of the said paragraph 1;

"engineering establishment" means an establishment in Northern Ireland engaged wholly or mainly in engineering activities in the third base period or, where an election is made, the alternative third base period;

"the engineering industry" means the activities specified in Schedule 1 to the industrial training order as the activities of the engineering industry;

"the industrial training order" means the Industrial Training (Engineering Board) Order (Northern Ireland) 1964(a);

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

"local authority" has the meaning assigned in paragraph 3 of Schedule 1 to the industrial training order;

"the Ministry" means the Ministry of Health and Social Services;

"notice" means a notice in writing;

"the third base period" means the period of twelve months that commenced on 6th April 1966, and "the alternative third base period" means the period of twelve months that commenced on 6th April 1967;

"the third levy period" means the period commencing with the date upon which this Order comes into operation and ending on 5th April 1968.

(3) A person employed at any time in the third base period or, in any case where an election is made, at any time during that part of the alternative third base period which precedes the date upon which an assessment notice is first served under Article 4(1) or (2), in an establishment that is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another employer shall, during that time, be deemed for the purposes of this Order to have been in the employment of—

(a) the person or persons carrying on the said establishment on the date upon which an assessment notice is first served under Article 4(1) or (2); or

(b) if no person is carrying on the said establishment on the last mentioned date, by the person who last employed any person in the said establishment prior to that date.

### *Imposition of the Levy*

2.—(1) The levy to be imposed by the Board on employers in respect of the third 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 third levy period becomes an employer.

### *Assessment of the Levy*

3.—(1) The levy shall be assessed by the Board separately in respect of each engineering establishment of an employer, not being a local authority, but in agreement with the employer a single 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.

(a) S.R. & O. (N.I.) 1964, No. 146 as amended by S.R. & O. (N.I.) 1967, No. 152.

(2) Subject to paragraph (3), the amount of the levy imposed in respect of an engineering establishment shall be equal to  $2\frac{1}{4}$  per centum of the total emoluments of the persons employed by the employer in that establishment in the third base period and of any persons deemed to have been so employed under the provisions of Article 1(3).

(3) An employer may elect that the levy imposed under the provisions of paragraph (2) shall not be imposed in respect of the total emoluments of persons employed in the relevant establishment in the third base period but shall be in respect of the total emoluments of persons so employed in the alternative third base period.

(4) An election under the provisions of paragraph (3) shall be made in writing and shall be in such form and made within such period as the Board may, with the approval of the Ministry, determine.

(5) The levy shall, in the case of a local authority, be assessed by the Board separately in respect of the whole undertaking of the authority, and the amount of any levy so imposed in respect of the undertaking shall be equal to  $2\frac{1}{4}$  per centum of the total emoluments of the persons employed in that undertaking in principal activities of the engineering industry but otherwise than in the activities of any engineering establishment.

(6) 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) Subject to paragraph (2), 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) Where an election has been made, the Board may serve two or more assessment notices in respect of any establishment but—

- (a) the interval between such assessment notices shall be not less than four months, and
- (b) the amount of the assessment included in each such notice shall not exceed the portion of the levy which has accrued at the date of the notice, and each notice shall specify the period to which the assessment included therein relates.

(3) The amount payable under an assessment notice shall be rounded down to the nearest £1.

(4) An assessment notice may be served on an employer 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 the employer is a company, at the company's registered office.

#### *Payment of the Levy*

5.—(1) Subject to the provisions of this Article and Articles 6 to 8, the amount of each assessment appearing in an assessment notice served by the Board shall be payable by the employer to the Board in two equal instalments, of which the first such instalment shall be due one month after the date of the notice and the other after four further months.

(2) In any case where an election has been made, the amount of the assessment included in each assessment notice shall be payable by the employer to the Board in one instalment due one month from the date of the notice.

(3) The amount of an assessment shall not be recoverable by the Board until any time allowed for appealing against the assessment has expired or, where an appeal is brought, until the appeal is decided or withdrawn.

#### *Review of Assessment*

6.—(1) The Board may, by notice served on the employer, withdraw an assessment at any time within which the employer may appeal, or be allowed to appeal, against the assessment under the provisions of Article 7.

(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.

#### *Appeals*

7.—(1) An employer shall be entitled to appeal to the appeal tribunal against an assessment within one month from the date of the service of the relevant assessment notice.

(2) The Board for good cause by notice may allow an employer to appeal to an appeal tribunal against an assessment at any time within the period of six months from the date of the service of the relevant assessment notice or within such further period or periods as the Board may allow before such time as may then be limited for appealing has expired.

(3) If the Board shall not allow an application for extension of time for appealing, an appeal tribunal shall upon application made by the employer to the tribunal have the like powers as the Board under paragraph (2).

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

(5) The powers of an appeal tribunal under paragraph (3) may be exercised by the President of the Industrial Tribunals.

#### *Evidence*

8.—(1) Upon the discharge by an employer of his liability under an assessment the Board shall if so requested issue to him a certificate in writing to the effect that he has done so.

(2) The production in any proceedings of a document purporting to be certified by the Secretary of the Board to be a true copy of an assessment or other notice issued by the Board or of a certificate such as is mentioned in paragraph (1) shall, unless the contrary is proved, be sufficient evidence of the document and of the facts stated therein.

Sealed with the Official Seal of the Ministry of Health and Social Services  
for Northern Ireland this 28th day of June nineteen hundred and  
sixty-seven.

(L.S.)

*W. G. H. Quigley,*  
Assistant Secretary.

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(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 but is intended to indicate its general purport.)*

This Order gives effect to proposals submitted by the Engineering Industry Training Board to the Ministry of Health and Social Services for the imposition of a levy upon employers in the engineering industry for the purpose of raising money towards the expenses of the Board.

The levy is to be imposed in respect of the third levy period commencing with the date upon which the Order comes into operation and ending on 5th April 1968. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.

1967. No. 154

[C]

## INDUSTRIAL TRAINING

## Industrial Training Levy (Construction Industry)

ORDER, DATED 28TH JUNE 1967, 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 and interpretation*

1.—(1) This Order may be cited as the Industrial Training Levy (Construction Industry) Order (Northern Ireland) 1967.

(2) In this Order—

“the Act” means the Industrial Training Act (Northern Ireland) 1964;

“the appeal tribunal” means an industrial tribunal established under section 13 of the Act;

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

“the Board” means the Construction Industry Training Board;

“construction activities” means the activities specified in paragraph 1 of Schedule 1 to the industrial training order as the activities of the construction industry, and “principal activities of the construction industry” means the activities specified in sub-paragraphs (a) to (f) of the said paragraph 1;

“construction establishment” means an establishment in Northern Ireland engaged wholly or mainly in construction activities in the third base period or, where an election is made, the alternative third base period;

“the construction industry” means the activities specified in paragraph 1

(a) 1964. c. 18 (N.I.).