
STATUTORY RULES OF NORTHERN IRELAND

2023 No. 99

The Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2023

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 fifty-ninth levy period, the said notice may provide that the whole amount payable thereunder shall be due one month after the date of the notice.