

SCHEDULE

Article 3

1.—(1) In this Schedule unless the context otherwise requires—

- (a) “business” means any activities of industry or commerce;
- (b) “emoluments” means all emoluments assessable to income tax under Schedule E of the Income and Corporation Taxes Act 1970(1) (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;
- (c) “the relevant date” means the 5th April 1989;
- (d) “the relevant establishment” means the road transport establishment of an employer other than one which is an establishment of an employer who is exempted by virtue of paragraph 3 of this Schedule;
- (e) other expressions have the meanings assigned to them respectively by paragraph 3 or 4 of Schedule 1 to the industrial training order or by Article 2 of this Order.

(2) For the purposes of this Schedule no regard shall be had to the emoluments of any person employed as follows:—

- (a) wholly in agriculture;
- (b) wholly as a registered dock worker on dock work; or
- (c) wholly in the supply of food or drink for immediate consumption.

2. Subject to the provisions of this Schedule, the levy shall be assessed by the Board in respect of each employer and the amount thereof shall be equal to 0·8 per cent. of the sum of the emoluments of all the persons employed by the employer in the twenty-third base period at or from the relevant establishment or establishments.

3. There shall be exempt from the levy an employer—

- (a) in whose case the sum of the emoluments of all the persons employed by him in the twenty-third base period at or from his road transport establishment or establishments is £26,500 or less (£24,500 or less in the case of an employer wholly or mainly engaged on the relevant date in any of the activities comprised in Group 1 of the Appendix to this Schedule, or £35,000 or less in the case of an employer wholly or mainly engaged on the relevant date in any of the activities comprised in Group 2 of the said Appendix);
- (b) who was wholly or mainly engaged on the relevant date in giving instruction by way of business in the driving of heavy goods vehicles.

4. Exemption certificates issued by the Board shall not exempt any employer in the industry from that portion of the levy which equals 0·2 per cent. of the sum of the emoluments upon which the levy is to be assessed under paragraph 2 above.

5. Where any persons whose emoluments are taken into account for the purpose of the preceding paragraphs of this Schedule were employed at or from an establishment that ceases to carry on business in the twenty-third levy period, the sum of the emoluments of those persons shall, for the purposes only of paragraph 2 above, be reduced in the same proportion 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.

(1) 1970 c. 10.

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

APPENDIX

Column 1 Group No.	Column 2 Description of activities
1	The carriage or haulage of goods by goods vehicles on roads for hire or reward.
2	<p>The removal of furniture by way of business.</p> <p>Repair of or dealing in motor cycles.</p> <p>The letting out on hire (without the services of a driver) of motor vehicles designed to convey eight passengers or less or (with or without the services of a driver) goods vehicles for the carriage or haulage of goods.</p> <p>Dealing (not being selling by retail) in components, replacements, spare parts or accessories (not being tyres) for motor vehicles or goods vehicles.</p>