STATUTORY INSTRUMENTS

1980 No. 230

INDUSTRIAL TRAINING

The Industrial Training Levy (Air Transport and Travel) Order 1980

Made - - - -	20*th February* 1980
Laid before Parliament	3*rd March* 1980
Coming into Operation	1*st April* 1980

Whereas proposals made by the Air Transport and Travel Industry Training Board for the raising and collection of a levy have been submitted to, and approved by, the Manpower Services Commission under section 7 of the Industrial Training Act 1964(a) ("the 1964 Act") and have thereafter been submitted by the said Commission to the Secretary of State under section 7(1C) of the 1964 Act;

And whereas in pursuance of section 7(1A)(*a*) of the 1964 Act the said proposals include provision for the exemption from the levy of employers who, in view of the small number of their employees, ought in the opinion of the Secretary of State to be exempted from it;

And whereas the Secretary of State estimates that the amount which, disregarding any exemptions, will be payable by virtue of this Order by any employer in the air transport and travel industry, does not exceed an amount which the Secretary of State estimates is equal to one per cent. of the aggregate of the emoluments and payments intended to be disbursed as emoluments which have been paid or are payable by any such employer to or in respect of persons employed in the industry, in respect of the period specified in the said proposals as relevant, that is to say the period hereafter referred to in this Order as "the twelfth base period";

And whereas the Secretary of State is satisfied that proposals published by the said Board in pursuance of section 4A of the 1964 Act provide for exemption certificates relating to the levy in such cases as he considers appropriate;

Now, therefore, the Secretary of State in exercise of the powers conferred on him by section 4 of the 1964 Act and of all other powers enabling him in that behalf hereby makes the following Order: —

Citation and commencement

1. This Order may be cited as the Industrial Training Levy (Air Transport and Travel) Order 1980 and shall come into operation on 1st April 1980.

(a) 1964 c. 16; the Industrial Training Act 1964 was amended by the Employment and Training Act 1973 (c. 50) section 6 and Part I of Schedule 2. The relevant provisions of the Industrial Training Act 1964, as amended, are reproduced in the Employment and Training Act 1973, Part II of Schedule 2.

Interpretation

2.—(1) In this Order unless the context otherwise requires:—

(*a*) "agriculture" has the same meaning as in section 109(3) of the Agriculture Act 1947(**a**) or, in relation to Scotland, as in section 86(3) of the Agriculture (Scotland) Act 1948(**b**);

(*b*) "air transport and travel establishment" means an establishment in Great Britain that was engaged in the twelfth base period wholly or mainly in the air transport and travel industry for a total of twenty-seven or more weeks or, being an establishment that commenced to carry on business in that 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;

(*c*) "the air transport and travel industry" means any one or more of the activities which, subject to the provisions of paragraph 2 of the Schedule to the industrial training order, are specified in paragraph 1 of that Schedule as the activities of the air transport and travel industry;

(*d*) "an appeal tribunal" means an industrial tribunal established under section 12 of the Industrial Training Act 1964;

(*e*) "assessment" means an assessment of an employer to the levy;

(*f*) "the Board" means the Air Transport and Travel Industry Training Board;

(*g*) "business" means any activities of industry or commerce;

(*h*) "emoluments" means all emoluments assessable to income tax under Schedule E (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;

(*i*) "employer" means a person who is an employer in the air transport and travel industry at any time in the twelfth levy period;

(*j*) "exemption certificate" means a certificate issued by the Board under section 4B of the 1964 Act;

(*k*) "the industrial training order" means the Industrial Training (Civil Air Transport Board) Order 1967(**c**);

(*l*) "the levy" means the levy imposed by the Board in respect of the twelfth levy period;

(*m*) "notice" means a notice in writing;

(*n*) "subsidiary" and "joint subsidiary" have the same meaning as in section 60(1) of the Civil Aviation Act 1971(**d**);

(*o*) "the twelfth base period" means the period of twelve months that commenced on 6th April 1978;

(*p*) "the twelfth levy period" means the period commencing with the date on which this Order comes into operation and ending on 31st March 1981;

(*q*) other expressions have the same meanings as in the industrial training order.

(**a**) 1947 c. 48.
(**b**) 1948 c. 45.
(**c**) S.I. 1967/263, amended by S.I. 1970/252.
(**d**) 1971 c. 75.

(2) 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.

Imposition of the levy

3.—(1) The levy to be imposed by the Board on employers in respect of the twelfth levy period shall be assessed in accordance with the provisions of this Article.

(2) The levy shall be assessed by the Board separately in respect of each relevant establishment of an employer (that is to say each air transport and travel establishment other than one in respect of which an exemption certificate has been issued to the employer, or one which is an establishment of an employer who is exempt from the levy by virtue of paragraph (6) of this Article), but in agreement with the employer one 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.

(3) The levy assessed in respect of an air transport and travel establishment of an employer shall, subject to the provisions of this Article, be an amount equal to 1·0 per cent. of the sum of the emoluments of all the persons employed by the employer at or from that establishment in the twelfth base period.

(4) In the case of an air transport and travel establishment that ceases to carry on business in the twelfth levy period the said sum of emoluments mentioned in the last foregoing paragraph shall be reduced in the same proportion as the number of days between the commencement of that levy period and the date of cessation of business (both dates inclusive) bears to the number of days in the said period.

(5) For the purposes of this Article, no regard shall be had to any person employed as follows:—

(*a*) by a local authority in—

(i) any activities to which paragraph 1(*h*) or 1(*i*) of the Schedule to the industrial training order applies, not being activities mentioned in head (ii) or head (iv) of paragraph 3(*q*) thereof, or

(ii) any operations (being certain building work or civil engineering work) specified in paragraph 2(*c*)(i) of that Schedule;

(*b*) as a member of the crew of an aircraft that is operated by an employer having his sole or principal place of business outside Great Britain;

(*c*) wholly in agriculture; or

(*d*) wholly in the supply of food or drink for immediate consumption, except where such person is a member of the crew of an aircraft.

(6) There shall be exempted from the levy to be imposed in respect of the twelfth levy period an employer in whose case the number of all the persons employed by him under contracts of service on 31st March 1979 at or from the air transport and travel establishment or establishments of the employer was less than sixteen.

Assessment notices

4.—(1) The Board shall serve an assessment notice on every employer assessed to the levy, but one notice may comprise two or more assessments.

(2) An assessment notice shall state the amount (rounded down, where necessary, to the nearest £1) of the levy payable by the person assessed thereto, and where the notice comprises two or more assessments the said amount shall, before any such rounding down, be equal to the total amount of the levy assessed by the Board under Article 3 of this Order in respect of each establishment included in the notice.

(3) An assessment notice shall state the Board's address for the service of a notice of appeal or of an application for an extension of time for appealing.

(4) An assessment notice may be served on the person assessed to the levy 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 that person is a corporation, by leaving it, or sending it by post to the corporation, at such address or place of business or at its registered or principal office.

Payment of the levy

5.—(1) Subject to the provisions of this Article and of Articles 6 and 7, the amount of the levy payable under an assessment notice served by the Board shall be due and payable to the Board one month after the date of the notice.

(2) The amount of an assessment shall not be recoverable by the Board until there has expired the time allowed for appealing against the assessment by Article 7(1) of this Order and any further period or periods of time that the Board or an appeal tribunal may have allowed for appealing under paragraph (2) or (3) of that Article or, where an appeal is brought, until the appeal is decided or withdrawn.

Withdrawal of assessment

6.—(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 7 of this Order and the appeal has not been entered in the Register of Appeals kept under the appropriate Regulations specified in paragraph (5) of that Article.

(2) The withdrawal of an assessment shall be without prejudice—

(*a*) to the power of the Board to serve a further assessment notice in respect of any establishment or, as the case may be, persons to which that assessment related, or

(*b*) to any other assessment included in the original assessment notice, and such notice shall thereupon have effect as if any assessment withdrawn by the Board had not been included therein.

Appeals

7.—(1) A person assessed to the levy may appeal to an appeal tribunal against the assessment within one month from the date of the service of the assessment notice or within any further period or periods of time that may be allowed by the Board or an appeal tribunal under the following provisions of this Article.

(2) The Board by notice may for good cause allow a person assessed to the levy to appeal to an appeal tribunal against the assessment at any time within the period of four months from the date of the service of the 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 to the tribunal by the person assessed to the levy have the like powers as the Board under the last foregoing paragraph.

(4) In the case of an establishment that ceases to carry on business in the twelfth levy period on any day after the date of the service of the relevant assessment notice, the foregoing provisions of this Article shall have effect as if for the period of four months from the date of the service of the assessment notice mentioned in paragraph (2) of this Article there were substituted the period of six months from the date of the cessation of business.

(5) An appeal or an application to an appeal tribunal under this Article shall be made in accordance with the Industrial Tribunals (England and Wales) Regulations 1965(**a**) except where the assessment relates to an establishment that is wholly in Scotland in which case the appeal or application shall be made in accordance with the Industrial Tribunals (Scotland) Regulations 1965(**b**).

(6) The powers of an appeal tribunal under paragraph (3) of this Article may be exercised by the President of the Industrial Tribunals (England and Wales) or by the President of the Industrial Tribunals (Scotland) as the case may be.

Evidence

8.—(1) Upon the discharge by a person assessed to the levy of his liability under an assessment the Board shall if so requested issue to him a certificate to that effect.

(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 purporting to be a certificate such as is mentioned in the foregoing paragraph of this Article shall, unless the contrary is proved, be sufficient evidence of the document and of the facts stated therein.

Signed by order of the Secretary of State.

20th February 1980.

Jim Lester,

Joint Parliamentary Under Secretary of State,
Department of Employment.

(**a**) S.I.1965/1101, amended by S.I. 1967/301.
(**b**) S.I. 1965/1157, amended by S.I. 1967/302.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1st April 1980, gives effect to proposals of the Air Transport and Travel Industry Training Board which were submitted to and approved by the Manpower Services Commission, and thereafter submitted by the Manpower Services Commission to the Secretary of State. The proposals are for the imposition of a levy on employers in the air transport and travel industry for the purpose of encouraging adequate training in the industry.

A levy is to be imposed in respect of the twelfth levy period commencing on the day upon which this Order comes into operation and ending on 31st March 1981. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.