STATUTORY INSTRUMENTS

1967 No. 841

INDUSTRIAL TRAINING

The Industrial Training Levy (Ceramics, Glass and Mineral Products) Order 1967

Made - - - -	31*st May* 1967
Laid before Parliament	8*th June* 1967
Coming into Operation	12*th June* 1967

The Minister of Labour after approving proposals submitted by the Ceramics, Glass and Mineral Products Industry Training Board for the imposition of a levy on employers in the ceramics, glass and mineral products industry and by virtue of the powers conferred on him by section 4 of the Industrial Training Act 1964(a) and of all other powers enabling him in that behalf hereby makes the following Order :—

Title and commencement

1. This Order may be cited as the Industrial Training Levy (Ceramics, Glass and Mineral Products) Order 1967 and shall come into operation on 12th June 1967.

Interpretation

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

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

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

(*c*) " the Board " means the Ceramics, Glass and Mineral Products Industry Training Board ;

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

(*e*) " ceramics, glass and mineral products establishment " means an establishment in Great Britain engaged wholly or mainly in the ceramics, glass and mineral products industry for a total of 27 or more weeks in the first base period or, being an establishment that commenced to carry on business in the first 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 ;

(*f*) " the ceramics, glass and mineral products industry " means any one or more of the activities which, subject to the provisions of paragraph 2 of Schedule I to the industrial training order, are specified in paragraph 1 of that Schedule as the activities of the ceramics, glass and mineral products industry ;

(*g*) " emoluments " means all emoluments assessable to income tax under Schedule E (other than pensions), being emoluments from which tax

(a) 1964 c. 16.

under that Schedule is deductible, whether or not tax in fact falls to be deducted from any particular payment thereof;

(*h*) "employer" means an employer in the ceramics, glass and mineral products industry;

(*i*) "the first base period" means the period of twelve months that commenced on 6th April 1965;

(*j*) "the first levy period" means the period commencing with the day upon which this Order comes into operation and ending on 31st March 1968;

(*k*) "the industrial training order" means the Industrial Training (Ceramics, Glass and Mineral Products Board) Order 1965(a);

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

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

(2) A person employed at any time in the first base period at or from 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 the person or persons—

(*a*) carrying on the said establishment on the date upon which this Order comes into operation; or

(*b*) if no person is carrying on the said establishment on the last mentioned date, who last employed any person at or from the said establishment prior to that date.

(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.

(4) The Interpretation Act 1889(b) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament.

Imposition of the Levy

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

(2) This Order shall not apply to an employer in whose case the total amount of the emoluments paid or payable to all persons in his employment in the ceramics, glass and mineral products industry in the first base period is less than £5,000 but, save as aforesaid, 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 first levy period becomes an employer.

Assessment of the Levy

4.—(1) The levy shall be assessed by the Board separately in respect of each ceramics, glass and mineral products establishment of an employer, 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.I. 1965/1391 (1965 II, p. 4062). (b) 1889 c. 63.

(2) Subject to the following provisions of this Article, the amount of the levy imposed in respect of a ceramics, glass and mineral products establishment shall be equal to 0·75 per cent. of the emoluments of all persons employed by the employer at or from that establishment in the first base period and of any persons deemed to have been so employed under the provisions of Article 2(2) of this Order.

(3) In respect of any ceramics, glass and mineral products establishment described in the Schedule to this Order the amount of the levy shall be twice the amount determined in accordance with the foregoing paragraph.

(4) The amount of the levy imposed in respect of a ceramics, glass and mineral products establishment that ceases to carry on business in the first levy period shall be in the same proportion to the amount that would otherwise be due under paragraph (2) or (3) of this Article 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.

(5) In reckoning the amount of emoluments for the purposes of this Article no regard shall be had to the emoluments of any person wholly engaged either in the supply of food or drink for immediate consumption or, being a registered dock worker, in dock work.

Assessment Notice

5.—(1) 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) An assessment notice shall state the amount of the levy payable by the employer, and that amount shall be equal to the total amount (rounded down where necessary to the nearest £1) of the levy assessed by the Board under Article 4 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 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 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

6.—(1) Subject to the provisions of this Article and of Articles 7 and 8, the amount payable by the employer under an assessment notice served by the Board shall be payable in two instalments, equal to one-third and two-thirds of the said amount respectively, and the first mentioned instalment shall be due one month after the date of the notice and the other after four further months.

(2) The amount of an instalment mentioned in the foregoing paragraph may be rounded up or down by the Board to a convenient figure, but so that the aggregate amount of both instalments shall be equal to the amount of the levy stated in the assessment notice in accordance with Article 5(2) of this Order.

(3) An instalment of an assessment shall not be recoverable by the Board until there has expired the time allowed for appealing against the assessment by Article 8(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

7.—(1) The Board may, by notice served on the employer in the same manner as an assessment notice, withdraw an assessment if the employer has appealed against that assessment under the provisions of Article 8 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 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 first levy period, the said notice may provide that the whole amount payable thereunder in respect of the establishment shall be due one month after the date of the notice ; 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

8.—(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 foregoing paragraph.

(4) In the case of an establishment that ceases to carry on business in the first 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**) as amended by the Industrial Tribunals (England and Wales) (Amendment) Regulations 1967(**b**) except where the establishment to which the relevant assessment relates is wholly in Scotland in which case the appeal or application shall be made in accordance with the Industrial Tribunals (Scotland) Regulations 1965(**c**) as amended by the Industrial Tribunals (Scotland) (Amendment) Regulations 1967(**d**).

(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

(**a**) S.I. 1965/1101 (1965 II, p. 2805).
(**b**) S.I. 1967/301 (1967 I, p. 1040).
(**c**) S.I. 1965/1157 (1965 II, p. 3266).
(**d**) S.I. 1967/302 (1967 I, p. 1050).

Wales) or by the President of the Industrial Tribunals (Scotland) as the case may be.

Evidence

9.—(1) Upon the discharge by an employer of his liability under an assessment the Board shall if so requested issue to him a certificate 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 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.

31st May 1967.

R. J. Gunter,
Minister of Labour.

SCHEDULE

ESTABLISHMENTS TO WHICH ARTICLE 4(3) OF THIS ORDER APPLIES

1. Any ceramics, glass and mineral products establishment that was engaged wholly or mainly in the activities specified in paragraph 2 of this Schedule.

2. The said activities are the activities following or any of them, that is to say—

(*a*) the manufacture of glass;

(*b*) the manufacture of articles or other products wholly or mainly from glass;

(*c*) the calibrating, graduating or toughening of glass or glass articles;

(*d*) the milling, grinding or mixing of any material for the purpose of the manufacture of pottery;

(*e*) the manufacture of pottery;

(*f*) when carried out in conjunction with any of the foregoing activities, any of the following activities, being incidental or ancillary thereto, that is to say—

(i) research, development, design or drawing;

(ii) operations in connection with sale, packing, warehousing, distribution or transport;

(iii) work done at any office or laboratory, at any store, warehouse or similar place or at a garage.

3. In this Schedule—

(*a*) "pottery" includes vitreous china, porcelain, earthenware, wall tiles, sanitary fire clay ware, sanitary earthenware, industrial ceramics and similar wares;

(*b*) other expressions have the same meaning as in Schedule 1 to the industrial training order or in Article 2 of this Order.

EXPLANATORY NOTE

(*This Note is not part of the Order.*)

This Order gives effect to proposals submitted to the Minister of Labour by the Ceramics, Glass and Mineral Products Industry Training Board for

the imposition of a levy upon employers in the ceramics, glass and mineral products industry for the purpose of raising money towards the expenses of the Board.

The levy is to be imposed in respect of the first levy period commencing with the date upon which this Order comes into operation and ending on 31st March 1968. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.