STATUTORY INSTRUMENTS

1971 No. 1504

INDUSTRIAL TRAINING

The Industrial Training Levy (Ceramics, Glass and Mineral Products) Order 1971

Made - - - -	13*th September* 1971
Laid before Parliament	23*rd September* 1971
Coming into Operation	30*th September* 1971

The Secretary of State after approving proposals submitted by the Ceramics, Glass and Mineral Products Industry Training Board for the imposition of a further levy on employers in the ceramics, glass and mineral products industry and in exercise of his powers under 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 1971 and shall come into operation on 30th September 1971.

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 in the fifth base period wholly or mainly in the ceramics, glass and mineral products industry for a total of twenty-seven or more weeks or, being an establishment that commenced to carry on business in the fifth 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 the Schedule 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*) "employer" means a person who is an employer in the ceramics, glass and mineral products industry at any time in the fifth levy period;

(a) 1964 c. 16.

(*h*) "the fifth base period" means the period of twelve months that commenced on 6th April 1970;

(*i*) "the fifth levy period" means the period commencing with the day upon which this Order comes into operation and ending on 31st March 1972;

(*j*) "the fourth base period" means the period of twelve months that commenced on 6th April 1969;

(*k*) "the industrial training order" means the Industrial Training (Ceramics, Glass and Mineral Products Board) Order 1969(**a**);

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

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

(2) In the case where a ceramics, glass and mineral products establishment is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another person, a person employed at any time in the fifth base period at or from the establishment shall be deemed, for the purposes of this Order, to have been so employed by the employer carrying on the said establishment on the day upon which this Order comes into operation, and any reference in this Order to persons employed by an employer at or from a ceramics, glass and mineral products establishment in the fifth base period shall be construed accordingly.

(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 fifth levy period shall be assessed in accordance with the provisions of this Article and of the Schedule to this Order.

(2) The levy shall be assessed by the Board separately in respect of each ceramics, glass and mineral products establishment of an employer (not being an employer who is exempt from the levy by virtue of paragraph 3 of the said Schedule), 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.

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 of the levy payable by the person assessed to the levy, 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 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.

(**a**) S.I. 1969/689 (1969 II, p. 1860). (**b**) 1889 c. 63.

(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 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 fifth 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 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 to 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.

13th September 1971.

Paul Bryan,
Minister of State,
Department of Employment.

Article 3

SCHEDULE

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

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

(*b*) "the appropriate percentage" means, in relation to the emoluments of persons employed at or from a ceramics, glass and mineral products esablishment that was engaged wholly or mainly in any one or more of the activities comprised in one of the four Categories specified in the first and second columns of the Appendix to this Schedule, the percentage specified in relation to that Category in the third column of that Appendix;

(*c*) "charity" has the same meaning as in section 360 of the Income and Corporation Taxes Act 1970(g);

(*d*) "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;

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

(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).
(e) 1947 c. 48.
(f) 1948 c. 45.
(g) 1970 c. 10.

(*f*) "related or administrative activities" means activities of a kind to which paragraph 1(*o*) of the Schedule to the industrial training order applies;

(*g*) other expressions have the meanings assigned to them respectively by paragraph 3 or 4 of the Schedule to the industrial training order or by Article 2 of this Order.

(2) The activities in a Category specified in the first and second columns of the Appendix to this Schedule include any related or administrative activities undertaken in relation to any activities comprised in such Category.

(3) In reckoning any sum of emoluments for the purposes of this Schedule no regard shall be had to the emoluments of any person employed as follows:—

(*a*) wholly as a registered dock worker in dock work;

(*b*) wholly in agriculture; or

(*c*) wholly in the supply of food or drink for immediate consumption.

2. Subject to the provisions of this Schedule, the amount of the levy imposed on an employer in respect of a ceramics, glass and mineral products establishment shall be equal to the appropriate percentage of the sum of the emoluments of all the persons employed by the employer in the fifth base period at or from the establishment.

3. There shall be exempt from the levy—

(*a*) an employer in whose case the sum of the emoluments of all the persons employed by him at or from the ceramics, glass and mineral products establishment or establishments of the employer (including any persons employed at or from a ceramics, glass and mineral products establishment by an associated company of the employer) was less than—

(i) £5,000, in the fourth base period and £30,000 in the fifth base period; or

(ii) £6,000, in the fifth base period;

(*b*) a charity.

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 fifth levy period shall be in the same proportion to the amount that would otherwise be due in accordance with the foregoing provisions of this Schedule 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.

APPENDIX

Category No.	*Description of activities*	*Appropriate percentage*
1.	The following activities (not being activities comprised in Category 3 of this Appendix) or any of them— (*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.	1·5
2.	The manufacture of pottery (not being an activity comprised in Category 3 of this Appendix).	1·3
3.	The following activities or any of them— (*a*) the manufacture of glazed wall or fire-place tiles, but not including the decoration of tiles; (*b*) the milling, grinding or mixing of any material for the purpose of the manufacture of pottery; (*c*) the manufacture of vitreous enamel frit; (*d*) the manufacture of partially vitrified glass products.	1·0
4.	Any activities of the ceramics, glass and mineral products industry, not being activities comprised in any of the above Categories.	0·75

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order gives effect to proposals submitted to the Secretary of State for Employment by the Ceramics, Glass and Mineral Products Industry Training Board for the imposition of a further 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 fifth levy period commencing with the day on which this Order comes into operation and ending on 31st March 1972. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.