STATUTORY INSTRUMENTS

1966 No. 1437

INDUSTRIAL TRAINING

The Industrial Training Levy (Furniture and Timber) Order 1966

Made - - - -	*15th November* 1966
Laid before Parliament	*23rd November* 1966
Coming into Operation	*25th November* 1966

The Minister of Labour after approving proposals submitted by the Furniture and Timber Industry Training Board for the imposition of a levy in the furniture and timber 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 (Furniture and Timber) Order 1966 and shall come into operation on 25th November 1966.

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 Furniture and Timber Industry Training Board;

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

(*e*) "dock work" and "registered dock worker" have the same meanings as in the scheme contained in the Second Schedule to the Dock Workers (Regulation of Employment) (Amendment) Order 1961(b);

(*f*) "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;

(*g*) "employer" means an employer in the furniture and timber industry;

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

(*i*) "the first levy period" means the period commencing with the date upon which this Order comes into operation and ending on 30th September 1967;

(*j*) "furniture and timber establishment" means an establishment in Great Britain engaged wholly or mainly in the furniture and timber 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 said base period, for a total number of weeks exceeding one half of the total number of weeks in the period commencing with the day on which business was commenced and ending on the last day of the said base period;

(*k*) "the furniture and timber industry" means any one or more of the activities which, subject to the provisions of paragraph 2 of Schedule 1 to the

(a) 1964 c. 16. (b) S.I. 1961/2107 (1961 III, p. 3837).

industrial training order, are specified in paragraph 1 of that Schedule (other than sub-paragraph (*r*) thereof) as activities of the furniture and timber industry;

(*l*) "the industrial training order" means the Industrial Training (Furniture and Timber Industry Board) Order 1965(**a**);

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

(*n*) "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—

(*a*) the person or persons 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 that date, by the person 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 amount of the total emoluments paid or payable to persons in his employment in the furniture and timber 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 furniture and timber 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.

(2) Subject to the following provisions of this Article, the amount of the levy imposed in respect of a furniture and timber establishment shall be equal to 0.9 per cent. of the total emoluments of the 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 of this Order.

(3) The amount of the levy imposed in respect of a furniture and timber 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 the foregoing paragraph 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.

(**a**) S.I. 1965/2028 (1965 III, p. 5998). (**b**) 1889 c. 63.

(4) In reckoning the amount of total 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) The amount of any assessment payable under an assessment notice shall be rounded down to the nearest £2 or multiple thereof.

(3) An assessment notice shall state the 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, 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 of each assessment appearing in an assessment notice served by the Board shall be payable by the employer to the Board in two equal instalments, of which the first such instalment shall be due one month after the date of the notice and the other after 6 further months.

(2) 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 decided or withdrawn.

(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 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.

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 4 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 4 months from the date of the service of the assessment notice mentioned in paragraph (2) of this Article there were substituted the period of 6 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 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(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

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 of 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.

15th November 1966.

R. J. Gunter,
Minister of Labour.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order gives effect to proposals submitted by the Furniture and Timber Industry Training Board to the Minister of Labour for the imposition of a levy in the furniture and timber 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 30th September 1967. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.

(a) S.I. 1965/1101 (1965 II, p. 2805). (b) S.I. 1965/1157 (1965 II, p. 3266).