STATUTORY INSTRUMENTS

1968 No. 1034

INDUSTRIAL TRAINING

The Industrial Training Levy (Furniture and Timber) Order 1968

Made - - -	1*st July* 1968
Laid before Parliament	10*th July* 1968
Coming into Operation	11*th July* 1968

The Secretary of State after approving proposals submitted by the Furniture and Timber Industry Training Board for the imposition of a further levy on employers in the furniture and timber industry and in exercise of her powers under section 4 of the Industrial Training Act 1964(a) and of all other powers enabling her 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 1968 and shall come into operation on 11th July 1968.

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 Docks and Harbours Act 1966(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 a person who is an employer in the furniture and timber industry at any time in the second levy period, but does not include a person in whose case the sum of the emoluments paid or payable to all persons in his employment in the said industry in the second base period is less than £5,000;

(a) 1964 c. 16. (b) 1966 c. 28.

(*h*) " the first base period ", " the intermediate base period " and " the second base period " mean respectively the periods of twelve months that commenced on the sixth day of April in the years 1965, 1966 and 1967;

(*i*) " furniture and timber establishment " means in relation to any base period an establishment in Great Britain engaged in that period wholly or mainly in the furniture and timber industry for a total of twenty-seven or more weeks or, being an establishment that commenced to carry on business in the first base period or the second base period, for a total number of weeks exceeding one half of the number of weeks in the part of such period commencing with the day on which business was commenced and ending on the last day thereof;

(*j*) " 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 industrial training order, are specified in paragraph 1 of that Schedule as the activities of the furniture and timber industry;

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

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

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

(*n*) " the second levy period " means the period commencing with the day upon which this Order comes into operation and ending on 5th April 1969.

(2) In the case where an establishment is taken over (whether directly or indirectly) by any person in succession to or jointly with another person, an individual who prior to that event was employed in any 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 establishment on the day upon which this Order comes into operation, and any reference in this Order to persons employed by an employer in the first base period, the intermediate base period or the second base period shall be construed accordingly.

(3) For the purposes of this Order 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.

(4) 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.

(5) 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 second levy period shall be assessed in accordance with the provisions of this Order.

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

(2) The levy shall be assessed by the Board separately in respect of each furniture and timber establishment of an employer being an establishment in the second base period, 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) Subject to the provisions of this and the next following Article, the levy assessed in respect of a furniture and timber establishment specified in the foregoing paragraph shall be an amount equal to 0.9 per cent. of the sum of the emoluments in the second base period of all persons employed by the employer at or from that establishment.

(4) The amount of the levy imposed in respect of an establishment that ceases to carry on business in the second levy period shall be in the same proportion to the amount that would otherwise be due under this Order 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.

4.—(1) The provisions of this Article shall apply in relation to an establishment being a furniture and timber establishment in the first base period, the intermediate base period and the second base period.

(2) Where the provisions of this Article apply, the amount of the levy assessed in respect of an establishment in accordance with Article 3(3) of this Order shall be reduced or increased, as the case may be, by an amount equal to 0.9 per cent. of the difference (if any) between the sum of the emoluments in the first base period of the persons employed by the employer at or from the establishment and the sum of the emoluments in the intermediate base period of such persons, according to whether the first mentioned sum is greater or less than the second mentioned sum.

Assessment Notice

5.—(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) 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 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

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 to the Board in two instalments equal to one-third and two-thirds of the said amount respectively, and the said instalments shall be due respectively one month and seven months after the date of the notice.

(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 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 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 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 second 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 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 second 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**).

(**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).

(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 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 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.

1st July 1968.

Barbara Castle,
First Secretary of State and Secretary
of State for Employment and Productivity.

EXPLANATORY NOTE

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

This Order, which is made by the Secretary of State for Employment and Productivity, gives effect to proposals submitted by the Furniture and Timber Industry Training Board for the imposition of a further levy on employers 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 second levy period commencing with the date upon which this Order comes into operation and ending on 5th April 1969. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.