STATUTORY INSTRUMENTS

1975 No. 293

INDUSTRIAL TRAINING

The Industrial Training Levy (Iron and Steel) Order 1975

Made - - -	*3rd March* 1975
Laid before Parliament	*12th March* 1975
Coming into Operation	*31st March* 1975

The Secretary of State after approving proposals submitted by the Iron and Steel Industry Training Board for the imposition of a further levy on employers in the iron and steel industry and in exercise of powers conferred on him by section 4 of the Industrial Training Act 1964(**a**) as amended by paragraph 2(2) of Part I of Schedule 2 to the Employment and Training Act 1973(**b**), 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 (Iron and Steel) Order 1975 and shall come into operation on 31st March 1975.

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(**c**), or, in relation to Scotland, as in section 86(3) of the Agriculture (Scotland) Act 1948(**d**);

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

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

(*d*) "average number" in relation to the persons employed at or from an iron and steel establishment of an employer means the number that is equal to the average (calculated to the lowest whole number) of the numbers of the persons employed, or deemed under the provisions of paragraph (3) of this Article to have been employed, at or from the establishment by the employer on 5th April 1974 and on 4th October 1974;

(*e*) "the Board" means the Iron and Steel Industry Training Board;

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

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

(**a**) 1964 c. 16. (**b**) 1973 c. 50. (**c**) 1947 c. 48.
(**d**) 1948 c. 45. (**e**) 1970 c. 10.

(*h*) "employer" means a person who is an employer in the iron and steel industry at any time in the tenth levy period;

(*i*) "the industrial training order" means the Industrial Training (Iron and Steel Board) Order 1969(**a**);

(*j*) "iron and steel establishment" means an establishment in Great Britain engaged wholly or mainly in the iron and steel industry for a total of twenty-seven or more weeks in the period of twelve months that commenced on 4th October 1973 or, being an establishment that commenced to carry on business in the said 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;

(*k*) "the iron and steel 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 iron and steel industry but does not for the purposes of this Order include any activities at an establishment which have been transferred to the industry of the Board from the industry of another industrial training board by one of the transfer orders;

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

(*m*) "the tenth levy period" means the period commencing with the day upon which this Order comes into operation and ending on 30th June 1975;

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

(*o*) "the transfer orders" mean—

(i) the Industrial Training (Transfer of Activities of Establishments) Order 1974(**b**),

(ii) the Industrial Training (Transfer of Activities of Establishments) (No. 2) Order 1974(**c**);

(*p*) other expressions have the same meanings as in the industrial training Order.

(2) For the purposes of this Order no regard shall be had to any person employed wholly in agriculture or in the supply of food or drink for immediate consumption.

(3) In the case where an iron and steel establishment is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another person, a person employed at or from the establishment on either or both of the days specified in paragraph (1)(*d*) of this Article by a person other than the employer carrying on the establishment on the day upon which this Order comes into operation shall be deemed for the purposes of this Order to have been employed by the last mentioned employer.

(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

(**a**) S.I. 1969/884 (1969 II, p. 2517).
(**b**) S.I. 1974/1154 (1974 II, p. 4402).
(**c**) S.I. 1974/1495 (1974 III, p. 5739).

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(**a**) 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 tenth 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 iron and steel establishment of an employer (not being an employer who is exempt from the levy by virtue of paragraph (5) 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) Subject to the provisions of this Article, the levy assessed in respect of an iron and steel establishment of an employer shall be the amount obtained by multiplying the sum of £2·40 by the average number of the persons employed at or from the establishment by the employer.

(4) The amount of the levy imposed in respect of an iron and steel establishment that ceases to carry on business in the tenth levy period shall be in the same proportion to the amount that would otherwise be due under paragraph (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) There shall be exempt from the levy:—

(*a*) an employer in whose case the average number of all the persons employed by him under contracts of service at or from the iron and steel establishment or establishments of the employer (including any such persons employed at or from an iron and steel establishment by an associated company of the employer) was less than twenty-six;

(*b*) a charity.

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 Board's address for the service of a notice of appeal or of an application for an extension of time for appealing.

(3) 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 each assessment appearing in an assessment notice served by the Board shall be due and payable to the Board one month after the date of the notice.

(**a**) 1889 c. 63.

(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 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 tenth 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

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 tenth 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

(a) S.I. 1965/1101 (1965 II, p. 2805). (b) S.I. 1967/301 (1967 I, p. 1040).

appeal or application shall be made in accordance with the Industrial Tribunals (Scotland) Regulations 1965(**a**) as amended by the Industrial Tribunals (Scotland) (Amendment) Regulations 1967(**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 Director 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.

3rd March 1975.

Harold Walker,
Joint Parliamentary Under Secretary of State,
Department of Employment.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order gives effect to proposals submitted by the Iron and Steel Industry Training Board to the Secretary of State for Employment for the imposition of a further levy on employers in the iron and steel industry for the purpose of raising money towards the expenses of the Board.

The levy is to be imposed in respect of the tenth levy period commencing with the day upon which this Order comes into operation and ending on 30th June 1975. 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. 1965/1157 (1965 II, p. 3266). (**b**) S.I. 1967/302 (1967 I, p. 1050).

SI 1975/293
ISBN 0-11-050293-0

