STATUTORY INSTRUMENTS

1970 No. 655

INDUSTRIAL TRAINING

The Industrial Training Levy (Paper and Paper Products) Order 1970

Made - - -	1*st May* 1970
Laid before Parliament	12*th May* 1970
Coming into Operation	20*th May* 1970

The Secretary of State after approving proposals submitted by the Paper ar Paper Products Industry Training Board for the imposition of a further le on employers in the paper and paper products industry and in exercise of h powers under section 4 of the Industrial Training Act 1964(**a**) and of all oth 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 (Paper ar Paper Products) Order 1970 and shall come into operation on 20th Ma 1970.

Interpretation

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

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

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

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

(*d*) "the Board" means the Paper and Paper Products Industry Traini Board ;

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

(*f*) "charity" has the same meaning as in section 360 of the Income a Corporation Taxes Act 1970(**d**) ;

(*g*) "emoluments" means all emoluments assessable to income tax und Schedule E (other than pensions), being emoluments from which t under that Schedule is deductible, whether or not tax in fact falls to deducted from any particular payment thereof ;

(*h*) "employer" means a person who is an employer in the paper a paper products industry at any time in the second levy period ;

(*i*) "the industrial training order" means the Industrial Training (Pap and Paper Products Board) Order 1968(**e**) ;

(a) 1964 c. 16.
(b) 1947 c. 48.
(c) 1948 c. 45.
(d) 1970 c. 10.
(e) S.I. 1968/787 (1968 II, p. 2194).

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

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

(*l*) "paper and paper products establishment" means an establishment in Great Britain engaged in the second base period wholly or mainly in the paper and paper products industry for a total of twenty-seven or more weeks or, being an establishment that commenced to carry on business in the second 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 ;

(*m*) "the paper and paper products 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 paper and paper products industry ;

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

(*o*) "the second levy period" means the period commencing with the day upon which this Order comes into operation and ending on 5th April 1971 ;

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

(2) In the case where a paper and paper 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 second 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 paper and paper products establishment in the second 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) For the purposes of this Order no regard shall be had to the emoluments of a person wholly engaged in the supply of food or drink for immediate consumption or in agriculture.

(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 second 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 paper and paper products establishment of an employer, not being an employer to whom paragraph (5) of this Article applies or an employer who is exempt

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

from the levy by virtue of paragraph (6), but in agreement with the employe 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 tha assessment to constitute one establishment.

(3) Subject to the provisions of the next following paragraph, the lev assessed in respect of a paper and paper products establishment of an employe shall be an amount equal to 1·0 per cent. of the sum of the emoluments of al the persons employed by the employer at or from that establishment in th second base period.

(4) The amount of the levy imposed in respect of a paper and paper pro ducts establishment that ceases to carry on business in the second levy perio shall be in the same proportion to the amount that would otherwise be du under the foregoing provisions of this Article as the number of days betwee the commencement of the said levy period and the date of cessation of busines (both dates inclusive) bears to the number of days in the said levy period.

(5) The levy shall be assessed by the Board in respect of each employe (not being an employer who is exempt from the levy by virtue of paragrap (6) of this Article) in whose case the sum of the emoluments of all the person employed by him in the second base period at or from the paper and pape products establishment or establishments of the employer (including any per sons employed in that period at or from a paper and paper products estab lishment by an associated company of the employer) is not less than £15,00 but is less than £20,000 and, subject to the provisions of paragraph (7), th amount of the levy shall be 1·0 per cent. of the amount obtained by deductin from the sum of the emoluments of all the persons employed by the employe in the second base period at or from the paper and paper products establish ment or establishments of the employer—

(*a*) £12,000, in the case where the sum of the emoluments of all th persons so employed by the employer or by an associated company o the employer is less than £17,500 ; or

(*b*) £6,000, in the case where the said sum of the emoluments is not les than £17,500 but is less than £20,000.

(6) There shall be exempt from the levy—

(*a*) an employer in whose case the sum of the emoluments of all th persons employed by him in the second base period at or from th paper and paper products establishment or establishments of th employer (including any persons employed in that period at or from paper and paper products establishment by an associated company c the employer) is less than £15,000 ;

(*b*) a charity.

(7) Where any persons whose emoluments are taken into account for th purposes of paragraph (5) or (6)(*a*) of this Article were employed in an estat lishment that ceases to carry on business in the second levy period the sum c the emoluments of those persons shall, for the purposes of this Article, b reduced in the same proportion as the number of days between the commence ment of the said levy period and the date of cessation of business (both date inclusive) bears to the number of days in the said levy period.

Assessment Notices

4.—(1) The Board shall serve an assessment notice on every employe assessed to the levy, but one notice may comprise two or more assessment

(2) The amount of any assessment payable under an assessment notice shall be rounded down to the nearest £1.

(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

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 a further notice requiring payment of that amount, which notice shall be served by the Board on the person assessed to the levy in the same manner as an assessment 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 to the power of the Board to serve a further assessment notice in respect of any establishment or, as the case may be, persons to which that assessment related.

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 assessment that has reference to 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 relevant assessment relates to an establishment that is wholly in Scotland or, as the case may be, to persons employed at or from any such establishment or establishments and to no other persons, 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 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.

1st May 1970.

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 gives effect to proposals submitted by the Paper and Paper Products Industry Training Board to the Secretary of State for Employment and Productivity for the imposition of a further levy upon employers in the paper and paper products 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 on the day upon which this Order comes into operation and ending on 5th April 1971. 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. 1967/301 (1967 I, p. 1040).
(**c**) S.I. 1965/1157 (1965 II, p. 3266).
(**d**) S.I. 1967/302 (1967 I, p. 1050).

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