STATUTORY INSTRUMENTS

1969 No. 1306

INDUSTRIAL TRAINING

The Industrial Training Levy (Printing and Publishing) Order 1969

Made - - -	15*th September* 1969
Laid before Parliament	24*th September* 1969
Coming into Operation	26*th September* 1969

The Secretary of State after approving proposals submitted by the Printing and Publishing Industry Training Board for the imposition of a levy on employers in the printing and publishing 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 (Printing and Publishing) Order 1969 and shall come into operation on 26th September 1969.

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 Printing and Publishing Industry Training Board ;

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

(*e*) "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 ;

(*f*) "employer" means a person who is an employer in the printing and publishing industry at any time in the first levy period ;

(*g*) "the first base period" means the period of twelve months that commenced on 6th April 1968 ;

(*h*) "the first levy period" means the period commencing with the day upon which this Order comes into operation and ending on 31st July 1970 ;

(a) 1964 c.16.

(*i*) "the industrial training order" means the Industrial Training (Printing and Publishing Board) Order 1968(**a**);

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

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

(*l*) "printing and publishing establishment" means an establishment in Great Britain engaged in the first base period wholly or mainly in the printing and publishing 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, 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*) "printing and publishing 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 printing and publishing industry.

(2) In the case where a printing and publishing 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 first 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 in the first base period at or from a printing and publishing establishment 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.

(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 first levy period shall be assessed in accordance with the provisions of this and the next following Article.

(2) The levy shall be assessed by the Board separately in respect of each printing and publishing establishment of an employer (not being an employer who is exempt from the levy by virtue of the next following 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.

(**a**) S.I. 1968/786 (1968 II, p.2185). (**b**) 1889 c.63.

(3) The levy assessed in respect of a printing and publishing establishment of an employer shall, subject to the provisions of the next following Article, be an amount equal to 1·0 per cent. of the sum of the emoluments of all the persons employed by the employer at or from that establishment in the first base period.

(4) The amount of the levy imposed in respect of a printing and publishing establishment which 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 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.

4. Where the sum of the emoluments of all the persons employed by the employer in the first base period at or from the printing and publishing establishment or establishments of the employer was less than £20,000 the following provisions shall apply—

(*a*) where the said sum of emoluments was less than £12,500 the employer shall be exempt from the levy;

(*b*) where the said sum of emoluments was not less than £12,500 but was less than £15,000 the amount of the levy payable by the employer in respect of his printing and publishing establishment or, as the case may be, the aggregate amount payable in respect of all his printing and publishing establishments shall be reduced by £100;

(*c*) where the said sum of emoluments was not less than £15,000 but was less than £20,000 the amount of the levy payable by the employer in respect of his printing and publishing establishment or, as the case may be, the aggregate amount payable in respect of all his printing and publishing establishments shall be reduced by £50;

(*d*) where necessary any such reduction in the amount of the levy shall be apportioned by the Board pro rata between the printing and publishing establishments of the employer.

Assessment Notices

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 £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 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 equal instalments, and the said instalments shall be due respectively one month and six 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 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 assesment 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—

(*a*) 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 ; 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

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 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 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

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 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.
15th September 1969.

E. Fernyhough,
Joint Parliamentary Under Secretary of State,
Department of Employment and Productivity.

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order gives effect to proposals submitted by the Printing and Publishing Industry Training Board to the Secretary of State for Employment and Productivity for the imposition of a levy upon employers in the printing and publishing 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 on the day upon which this Order comes into operation and ending on 31st July 1970. 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).