STATUTORY INSTRUMENTS

1975 No. 935

INDUSTRIAL TRAINING

The Industrial Training Levy (Printing and Publishing) Order 1975

Made - - - -	*2nd June* 1975
Laid before Parliament	*12th June* 1975
Coming into Operation	*8th July* 1975

Whereas proposals made by the Printing and Publishing Industry Training Board for the raising and collection of a levy have been submitted to, and approved by, the Manpower Services Commission under section 7 of the Industrial Training Act 1964**(a)** ("the 1964 Act"), as amended by section 6 of and Schedule 2 to the Employment and Training Act 1973**(b)** ("the 1973 Act") and have thereafter been submitted by the said Commission to the Secretary of State under section 7(1C) of the 1964 Act as inserted by the 1973 Act;

And whereas in pursuance of section 7(1A)(*a*) of the 1964 Act as inserted by the 1973 Act the said proposals include provision for the exemption from the levy of employers who, in view of the small number of their employees, ought in the opinion of the Secretary of State to be exempted from it;

And whereas the Secretary of State estimates that the amount which, disregarding any exemptions, will be payable by virtue of this Order by any employer in the printing and publishing industry, does not exceed an amount which the Secretary of State estimates is equal to one per cent. of the aggregate of the emoluments and payments intended to be disbursed as emoluments which have been paid or are payable by any such employer to or in respect of persons employed in the industry, in respect of the period specified in the said proposals as relevant, that is to say the period hereafter referred to in this order as "the seventh base period";

And whereas the Secretary of State is satisfied that proposals published by the said Board in pursuance of section 4A of the 1964 Act, as inserted by the 1973 Act, provide for exemption certificates relating to the levy in such cases as he considers appropriate;

Now, therefore, the Secretary of State in exercise of the powers conferred by section 4 of the 1964 Act, as amended by section 6 of and Schedule 2 to the 1973 Act, 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 (Printing and Publishing) Order 1975 and shall come into operation on 8th July 1975.

(a) 1964 c. 16. **(b)** 1973 c. 50.

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

(*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 a printing and publishing 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 on the relevant dates at or from the establishment by the employer.

(*e*) "the Board" means the Printing and Publishing 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**(c)**;

(*h*) "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;

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

(*j*) "exemption certificate" means a certificate issued by the Board under section 4B of the 1964 Act, as inserted by the 1973 Act;

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

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

(*m*) "news agency" includes a photographic news agency and any other photographic agency;

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

(*o*) "printing and publishing establishment" means an establishment in Great Britain engaged in the seventh 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 seventh 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;

(*p*) "the printing and publishing industry" does not include any activities of an establishment which have been transferred from the industry of the Board to the industry of another industrial training board by one of the transfer orders, but save as aforesaid 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 or, in

(a) 1947 c. 48.
(b) 1948 c. 45.
(c) 1970 c. 10.
(d) S.I. 1968/786 (1968 II, p. 2185).

relation to an establishment whose activities have been transferred to the industry of the Board by one of the transfer orders, any activities so transferred;

(*q*) "related or administrative activities" means activities of a kind to which paragraph 1(*m*) of the Schedule to the industrial training order applies;

(*r*) "the relevant dates" means 30th September 1974 and 24th March 1975;

(*s*) "the seventh base period" means the period of twelve months that commenced on 6th April 1974;

(*t*) "the seventh levy period" means the period commencing with the day upon which this Order comes into operation and ending on 31st March 1976;

(*u*) "the transfer orders" mean

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

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

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

(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 or from the establishment at any time in the seventh base period (or, as the case may be, on either or both of the relevant dates) 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 seventh base period (or, as the case may be, on the relevant dates) 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 engaged wholly in agriculture or in the supply of food or drink for immediate consumption.

(5) The Interpretation Act 1889**(c)** 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 seventh 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 relevant establishment (that is to say, each printing and publishing establishment other than one which is exempted by an exemption certificate or one

(a) S.I. 1974/1154 (1974 II, p. 4402). (b) S.I. 1974/1495 (1974 III, p. 5739).
(c) 1889 c. 63.

which is an establishment of an employer who is exempted by virtue of paragraph (8) of this Article), but in agreement with the employer one assessment may be made in respect of any number of relevant establishments, in which case those establishments shall be deemed for the purpose of that assessment to constitute one establishment.

(3) Subject to the provisions of this Article, the levy assessed in respect of a printing and publishing establishment of an employer shall be an amount equal to 0·9 per cent. of the sum of the emoluments of all the person employed in the seventh base period by the employer at or from that establishment.

(4) Where the amount of the levy in respect of a printing and publishing establishment would, if assessed in accordance with the provisions of paragraph (5) of this Article, be less than the amount of the levy assessed in respect of that establishment in accordance with the provisions of paragraph (3) of this Article the provisions of the said paragraph (5) shall apply.

(5) Where this paragraph applies, the levy assessed in respect of a printing and publishing establishment of an employer shall be the amount obtained by multiplying the sum of £20 by the average number of the persons employed under a contract of service by the employer at or from that establishment.

(6) The amount of the levy imposed in respect of a printing and publishing establishment that ceases to carry on business in the seventh levy period shall be in the same proportion to the amount that would otherwise be due under paragraph (3) or (5) 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.

(7) Where the sum of the emoluments of all the persons employed by the employer in the seventh base period at or from the printing and publishing establishment or establishments of the employer was not less than £27,500 but was less than £50,000 the amount of the levy payable by the employer under paragraph 3 or paragraph 5 of this Article, shall be reduced by £50.

(8) There shall be exempt from the levy—

(*a*) an employer in whose case the sum of the emoluments of all the persons employed by him in the seventh base period at or from the printing establishment or establishments of the employer was less than £27,500; or

(*b*) an employer in whose case the average number of the persons employed by him in the seventh base period at or from a printing establishment or establishments wholly or mainly engaged in activities comprised in one of the groups of activities specified in the first and second columns of the Schedule to this Order (including any related or administrative activities undertaken in relation to any activities comprised in such group) did not exceed the number specified in relation to that group in the third column of that Schedule; or

(*c*) an employer whose principal place of business is situate outside Great Britain shall be exempt from the levy if his activities in the printing and publishing industry in Great Britain in the seventh base period were limited to the activities following or any of them, that is to say—

(i) any activities of an editorial, journalistic or similar character or press photography, being activities undertaken in connection with the publication outside Great Britain of magazines, newspapers, periodicals or professional, technical or trade journals or any similar publications;

(ii) operating an overseas news agency;

(iii) any related or administrative acitivities undertaken by the employer in relation to any activities specified in sub-paragraph (i) or (ii) of this paragraph; or

(*d*) a charity.

Assessment notices

4.—(1) The Board shall serve an assessment notice on every employer assessed to the levy.

(2) The amount of an assessment 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

5.—(1) Subject to the provisions of this Article and of Articles 6 and 7, the amount of the assessment payable under an assessment notice served by the Board shall be payable to the Board in two instalments equal respectively to one quarter and three quarters of the said amount, and the said instalments shall be due respectively one month and twelve 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 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 seventh 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 seventh 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

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.

(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).

Signed by order of the Secretary of State.

2nd June 1975.

John Fraser,
Joint Parliamentary Under Secretary of State,
Department of Employment.

Article 3

SCHEDULE

Group No.	Description of Activities	Number
1	The publishing of books or any activities of an editorial character undertaken in connection therewith in Great Britain or elsewhere.	40
2	The publishing of magazines, periodicals or professional, technical or trade journals or any activities of an editorial, journalistic of similar character or press photography undertaken in connection therewith in Great Britain or elsewhere.	30
3	The publishing of booklets, calendars, catalogues, diaries, directories, timetables, art reproductions, greeting cards, picture postcards, charts, globes or maps; or any activities of an editorial character undertaken therewith in Great Britain or elsewhere.	30
4	The operations or processes following— (*a*) for the purpose of reproducing an image, preparing, engraving, etching, cutting or moulding plates, other than those to be used for lithographic printing by direct or offset methods; (*b*) making printers' blocks.	25
5	Any activities of the printing and publishing industry, not being activities comprised in Groups 1 to 4 above.	15

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order gives effect to proposals of the Printing and Publishing Industry Training Board which were submitted to and approved by the Manpower Services Commission, and thereafter submitted by the Manpower Services Commission to the Secretary of State. The proposals are for the imposition of a levy upon employers in the printing and publishing industry for the purpose of encouraging adequate training in the industry.

The levy is to be imposed in respect of the seventh levy period commencing on the day upon which this Order comes into operation and ending on 31st March 1976. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.

SI 1975/935
ISBN 0-11-050935-8

