

1967 No. 989

INDUSTRIAL TRAINING

The Industrial Training Levy (Wool, Jute and Flax) Order 1967

<i>Made</i>	- - -	29th June 1967
<i>Laid before Parliament</i>		7th July 1967
<i>Coming into Operation</i>		10th July 1967

The Minister of Labour after approving proposals submitted by the Wool, Jute and Flax Industry Training Board for the imposition of a further levy on employers in the wool, jute and flax industry and by virtue of the powers conferred on him by section 4 of the Industrial Training Act 1964(a) and of all other powers enabling him in that behalf hereby makes the following Order:—

Title and commencement

1. This Order may be cited as the Industrial Training Levy (Wool, Jute and Flax) Order 1967 and shall come into operation on 10th July, 1967.

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 Wool, Jute and Flax 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 an employer in the wool, jute and flax industry;
- (g) “the industrial training order” means the Industrial Training (Wool, Jute and Flax Board) Order 1966(b);
- (h) “the levy” means the levy imposed by the Board in respect of the third levy period;
- (i) “notice” means a notice in writing;
- (j) “the third base period” means the period of twelve months that commenced on 6th April 1966;
- (k) “the third levy period” means the period commencing with the day upon which this Order comes into operation and ending on 5th April 1968;
- (l) “wool, jute and flax establishment” means an establishment in Great Britain engaged in the third base period wholly or mainly in the wool, jute and flax industry for a total of 27 or more weeks or, being an

 (a) 1964 c. 16.

(b) S.I. 1966/428 (1966 I, p. 925).

establishment that commenced to carry on business in the third 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 wool, jute and flax 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 wool, jute and flax industry.

(2) A person employed at any time in the third base period at or from an establishment that is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another employer shall, during that time, be deemed for the purposes of this Order to have been in the employment of the person or persons—

(a) carrying on the said establishment on the day upon which this Order comes into operation; or

(b) if no person is carrying on the said establishment on the last mentioned day, who last employed any person at or from the said establishment prior to that day.

(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) 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 third levy period shall be assessed and paid in accordance with the provisions of this Order.

(2) This Order shall apply to any person who, on the day upon which this Order comes into operation, is an employer or who at any time thereafter in the third levy period becomes an employer.

Assessment of the Levy

4.—(1) The levy shall be assessed by the Board separately in respect of each wool, jute and flax establishment of an employer, but in agreement with the employer a single 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.

(2) Subject to the following provisions of this Article, the amount of the levy imposed in respect of a wool, jute and flax establishment shall be determined in accordance with the provisions of the Schedule to this Order.

(3) The amount of the levy imposed in respect of a wool, jute and flax establishment that ceases to carry on business in the third levy period shall be in the same proportion to the amount that would otherwise be due under paragraph (2) 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) In reckoning the amount of emoluments for the purposes of this Article no regard shall be had to the emoluments of any person engaged wholly in the supply of food or drink for immediate consumption.

Assessment Notice

5.—(1) The Board shall serve an assessment notice on every employer assessed to the levy, but a single notice may be served in respect of several 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 an employer 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 the employer 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 by the employer to the Board in two equal instalments, of which the first such instalment shall be due one month after the date of the notice and the other after three further months.

(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 employer in the same manner as an assessment notice, withdraw an assessment if the employer 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 third 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 third 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 an employer of his liability under an assessment the Board shall if so requested issue to him a certificate to the effect that he has done so.

(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 Minister of Labour.
29th June 1967.

Roy Hattersley,
Parliamentary Secretary,
Ministry of Labour.

SCHEDULE

1. The amount of the levy imposed on an employer in respect of a wool, jute and flax establishment that was engaged wholly or mainly in activities specified in the second column of the following Table shall be equal to the percentage specified in the corresponding entry in the third column of that Table of the emoluments of all persons employed by the employer at or from the establishment in the third base period and of any persons deemed to have been so employed under the provisions of Article 2(2) of this Order.

TABLE

<i>Case No.</i>	<i>Description of activities</i>	<i>Appropriate percentage</i>
1	The activities following or any of them— (a) buying, selling or other dealing in any textile fibres (other than jute, flax, hemp or similar fibres) by a merchant or broker, not being a futures broker;	0.5%

(a) S.I. 1965/1101 (1965 II, p. 2805).
(c) S.I. 1965/1157 (1965 II, p. 3266).

(b) S.I. 1967/301 (1967 I, p. 1040).
(d) S.I. 1967/302 (1967 I, p. 1050).

Case No.	Description of activities	Appropriate percentage
1 (continued)	<p>(b) sorting, packing, re-packing or warehousing textile fibres used or intended for use in a textile factory for the production of yarns or fabrics by a system of manufacture commonly employed in the production of worsted yarns or fabrics or by a system similar thereto;</p> <p>(c) arranging, either directly or through another person, for the carrying out on commission of—</p> <p>(i) any activities mentioned in paragraph (b) of this Case; or</p> <p>(ii) the conversion, for use in making rovings or spinning yarn, of any textile fibres or tow (other than jute, flax, hemp or similar fibres or tow made therefrom) into tops, hank tops, bumps or slivers;</p> <p>(d) any related or administrative activities.</p>	
2	<p>The activities following or any of them—</p> <p>(a) treating (other than dyeing) rags or reducing into a fibrous form rags or yarn or, when carried out by an employer engaged in any such process, the ripping of rags;</p> <p>(b) treating (other than dyeing) textile fibres not being jute, flax, hemp or similar fibres;</p> <p>(c) sorting, packing, re-packing or warehousing textile fibres used or intended for use in a textile factory for the production of yarns or fabrics by a system of manufacture commonly employed in the production of woollen yarns or fabrics or by a system similar thereto;</p> <p>(d) arranging, either directly or through another person, for the carrying out on commission of any activities mentioned in paragraph (a), (b) or (c) of this Case;</p> <p>(e) any related or administrative activities.</p>	1%
3	<p>Any wool, jute and flax activities not mentioned in Case 1, 2, 4 or 5 of this Table.</p>	1.5%
4	<p>The activities following or any of them—</p> <p>(a) the production of woollen or worsted yarn when neither the employer engaged in the production nor an associated company of the employer, being a company, is engaged in making up such yarn in the form of hanks, skeins, balls or the like of a kind normally sold by retail;</p> <p>(b) making up yarn in the form of hanks, skeins, balls or the like of a kind normally sold by retail when neither the employer engaged in such making up nor an associated company of the employer, being a company, is engaged in the production of woollen or worsted yarn;</p> <p>(c) arranging, either directly or through another person, for the carrying out on commission of any activities mentioned in paragraph (a) or (b) of this Case;</p> <p>(d) any related or administrative activities.</p>	1.75%

Case No.	Description of activities	Appropriate percentage
5	<p>The activities following or any of them—</p> <p>(a) the production of woollen or worsted yarn for the purpose of hand-knitting, when the employer engaged in the production of such yarn (or an associated company of the employer, being a company) is engaged, at the same establishment or elsewhere and either directly or through another person on commission, in making up such yarn in the form of hanks, skeins, balls or the like of a kind normally sold by retail;</p> <p>(b) the production of—</p> <p>(i) yarn from flax;</p> <p>(ii) any woven fabric from such yarn; or</p> <p>(iii) any other yarn or woven fabric, being production in a textile factory from any fibres or from continuous filament and, in either case, by a system of manufacture commonly employed in the production of flax yarn or flax fabric or by a system similar thereto;</p> <p>(c) the making or re-making of rope, cord, core for wire ropes, lines, twine, string or similar articles, not being fancy cords;</p> <p>(d) arranging, either directly or through another person, for the carrying out on commission of any of the activities mentioned in paragraph (a), (b) or (c) of this Case;</p> <p>(e) any related or administrative activities.</p>	2%

2. In this Schedule—

- (a) "arranging for the carrying out on commission" in relation to any activities mentioned in the foregoing Table means arranging for the carrying out by another person in pursuance of a contract of work or labour (with or without the provision of materials) of those activities wholly or mainly upon or from materials owned in the course of his business by the person for whom such activities are to be carried out, being a person engaged wholly or mainly in any activities in the wool, jute and flax industry specified in sub-paragraphs (a) to (n) of paragraph 1 of the Schedule to the industrial training order;
- (b) "production" in relation to any yarn or fabric includes any of the processes mentioned in sub-paragraphs (c), (d), (e) and (f) of paragraph 1 of the Schedule to the industrial training order;
- (c) "related or administrative activities" in relation to a Case in the foregoing Table means—
- (i) related activities incidental or ancillary to any other activities mentioned in that Case; or
- (ii) activities undertaken in the administration, control or direction of one or more establishments engaged wholly or mainly in such other activities, in related activities incidental or ancillary thereto, or in the administration, control or direction of one or more establishments engaged in such other activities;

being activities carried out, in either case, by the employer engaged in such other activities or, where that employer is a company, by the company or by an associated company of the company;

- (d) other expressions have the meanings assigned to them respectively by paragraph 3 of the Schedule to the industrial training order or by Article 2 of this Order.
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EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order gives effect to proposals submitted to the Minister of Labour by the Wool, Jute and Flax Industry Training Board (formerly known as the Wool Industry Training Board) for the imposition of a further levy upon employers in the wool, jute and flax industry for the purpose of raising money towards the expenses of the Board.

The levy is to be imposed in respect of the third levy period commencing with the date upon which this Order comes into operation and ending on 5th April 1968. The levy will be assessed by the Board and there will be a right of appeal to an industrial tribunal.