1974. No. 124 [C]

INDUSTRIAL TRAINING

Industrial Training Levy (Clothing and Footwear Industry)

ORDER, DATED 17TH JUNE 1974, MADE BY THE DEPARTMENT OF MANPOWER SERVICES UNDER THE INDUSTRIAL TRAINING ACT (NORTHERN IRELAND) 1964.

The Department of Manpower Services, on behalf of the Secretary of State, after approving proposals submitted by the Clothing and Footwear Industry Training Board for the imposition of a further levy on employers in the clothing and footwear industry and in exercise of the powers conferred by section 4 of the Industrial Training Act (Northern Ireland) 1964(a) and of all other powers enabling it in that behalf, hereby makes the following Order:—

Citation, commencement and interpretation

1.—(1) This Order may be cited as the Industrial Training Levy (Clothing and Footwear Industry) Order (Northern Ireland) 1974 and shall come into operation on 1st August 1974.

(2) In this Order—

"an appeal tribunal" means an industrial tribunal established under section 13 of the Industrial Training Act (Northern Ireland) 1964;

"assessment" means an assessment of an employer to the levy;

"the Board" means the Clothing and Footwear Industry Training Board;

"business" means any activities of industry or commerce;

"clothing and footwear establishment" means an establishment in Northern Ireland engaged wholly or mainly in the clothing and footwear industry for a total of twenty-seven or more weeks in the eighth base period, or, being an establishment that commenced to carry on business in the eighth 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;

"the clothing and footwear 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 clothing and footwear industry;

"the eighth base period" means the year that commenced on 1st May 1974;

"the eighth levy period" means the year commencing on 1st August 1974;

"employer" means a person who at any time in the eighth levy period is an employer, in the clothing and footwear industry, of twenty-five or more employees;

(a) 1964. c. 18 (N.I.).

"the industrial training order" means the Industrial Training (Clothing and Footwear Board) Order (Northern Ireland) 1966(**b**);

"the levy" means the levy imposed by the Board in respect of the eighth levy period;

"notice" means a notice in writing.

(3) In the case where a clothing and footwear 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 eighth base period shall be deemed, for the purposes of this Order, to have been so employed by the employer carrying on the said establishment on 30th April 1975.

(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 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.

Imposition and assessment of the levy for the eighth levy period

2.—(1) The levy to be imposed on employers 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 clothing and footwear establishment of an employer, 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 amount of the levy imposed on an employer in respect of a clothing and footwear establishment shall be equal to the amount obtained by multiplying the sum of £6 by the number that is equal to the average (calculated to the lowest whole number) of the numbers of persons employed or deemed under the provisions of Article 1(3) to have been employed at or from that establishment on the first Monday in May 1974, August 1974, November 1974 and February 1975.

(4) The amount of the levy imposed in respect of a clothing and footwear establishment that ceases to carry on business in the eighth levy period shall be in the same proportion to the amount that would otherwise be due under paragraph (3) 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) For the purposes of this Article no regard shall be had to any employee engaged wholly in the supply of food or drink for immediate consumption.

Assessment notices

3.—(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.

(**b**) S.R. & O. (N.I.) 1966, No. 130, as amended by S.R. & O. (N.I.) 1966, No. 222, S.R. & O. (N.I.) 1967, No. 236 and S.R. & O. (N.I.) 1973, No. 422.

(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

4.—(1) Subject to the provisions of this Article and of Articles 5 and 6 the amount of each assessment appearing in an assessment notice served by the Board shall be payable to the Board in two instalments and

(*a*) the first instalment shall be an amount equal to 40 per centum of the assessment and shall be due on 1st May 1975; and

(*b*) the second instalment shall be an amount equal to 60 per centum of the assessment and shall be due on 1st November 1975.

(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 6(1) and any further period or periods of time that the Board or an appeal tribunal may have allowed for appealing under Article 6(2) or (3) or, where an appeal is brought, until the appeal is decided or withdrawn.

Withdrawal of assessment

5.—(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 6 and the appeal has not been entered in the Register of Appeals kept under the regulations specified in Article 6(5).

(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 eighth levy period, the said notice may provide that the whole amount payable thereunder shall be due one month after the date of the notice.

Appeals

6.—(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 for good cause may, by notice, extend the time within which an appeal may be made by such further period or periods as the Board may allow in any case where an application for such extension is made within the period of four months from the date of the service of the relevant notice of assessment or, where an extension has already been granted, before the period of such extension has expired.

(3) If the Board shall not allow an application for extension of time for appealing, an appeal tribunal shall upon application to the tribunal by the person assessed to the levy within the period of fourteen days from the date of receipt of the decision of the Board refusing such an application have the like powers as the Board under paragraph (2).

(4) In the case of an establishment that ceases to carry on business in the eighth 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) 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 Regulations (Northern Ireland) 1965(c).

(6) The powers of an appeal tribunal under paragraph (3) may be exercised by the President of the Industrial Tribunals.

Evidence

7.—(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 or any other person, being a member or officer of the Board authorised to act in that behalf, 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 paragraph (1) shall, unless the contrary is proved, be sufficient evidence of the document and of the facts stated therein.

Sealed with the Official Seal of the Department of Manpower Services for Northern Ireland this 17th day of June 1974.

(L.S.) *R. T. O'Connor,*

Assistant Secretary.

EXPLANATORY NOTE

(This note is not part of the Order, but is intended to indicate its general purport.)

This Order gives effect to proposals submitted by the Clothing and Footwear Industry Training Board to the Department of Manpower Services for the imposition of a further levy upon employers in the clothing and footwear industry for the purpose of raising money towards the expenses of the Board.

The levy is to be imposed in respect of the eighth levy period commencing on 1st August 1974 and ending on 31st July 1975. The levy will be assessed by the Board and there will be a right of appeal against an assessment to an industrial tribunal.

(c) S.R. & O. (N.I.) 1965, No. 112, as amended by S.R. & O. (N.I.) 1966, No. 261 and S.R. & O. (N.I.) 1967, No. 109.