
EXPLANATORY NOTE

(This note is not part of the Order)

This Order gives effect to proposals submitted by the Construction Industry Training Board to the Department for the Economy for the imposition of a further levy upon employers in the construction industry for the purpose of raising money towards the expenses of the Board.

The levy is to be imposed in respect of the fifty-second levy period, commencing on 1 September 2016 and ending on 31 August 2017. The levy will be assessed by the Board and will be payable in two instalments. There will be a right of appeal against an assessment to an industrial tribunal.

The levy rate of 0.65% in respect of relevant earnings is the same as the rate operating during the preceding levy period which expires on 31 August 2016 (see Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2015 [S.R. 2015 No. 276](#)).

As in the previous levy period there will be no remission of levy given to employers in the industry.

An employer will be exempt from levy in the fifty-second levy period where the relevant earnings are less than £80,000.