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STATUTORY RULES OF NORTHERN IRELAND

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**2018 No. 131**

**The Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2018**

**Imposition and assessment of the levy for the fifty-fourth 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 construction 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 construction establishment shall be equal to 0.60 per cent. of the relevant earnings paid and payable to or in respect of all persons employed by the employer at or from that establishment—

- (a) In the fifty-fourth base period; or
- (b) Where an election is made in accordance with the provisions of paragraph (4) in the alternative fifty-fourth base period,

and no remission for the levy shall be given to an employer.

(4) An election shall be made in writing and shall be in such form and made within such period as the Board may with the approval of the Department determine.

(5) There shall be exempt from the levy—

- (a) an employer in relation to whom the relevant earnings paid or payable to or in respect of all persons in his employment in the fifty-fourth base period are less than £80,000 or in the case of two or more construction establishments where the relevant earnings of all the persons employed in all such establishments are less than £80,000; or
- (b) an employer who has made an election in accordance with the provisions of paragraph (4) in relation to whom the relevant earnings paid or payable to or in respect of all persons in his employment in the alternative fifty-fourth base period are less than £80,000 or in the case of two or more construction establishments where the relevant earnings of all the persons employed in all such establishments are less than £80,000.

(6) The amount of the levy imposed in respect of a construction establishment that ceases to carry on business in the fifty-fourth 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.

(7) In reckoning the amount of the relevant earnings for the purposes of this Article no regard shall be had to the earnings of any person engaged wholly in the supply of food or drink for immediate consumption.