
STATUTORY INSTRUMENTS

2018 No. 432

The Industrial Training Levy (Construction
Industry Training Board) Order 2018

Exemptions

9.—(1) An employer is exempt from payment of the levy in respect of the relevant levy period if the aggregate amount of—

- (a) all emoluments which have been paid or are payable by the employer to or in respect of all the persons employed by the employer at or from the construction establishments in the relevant base period; and
- (b) the relevant part of all contract payments made by the employer at or from the construction establishments in the relevant base period;

is less than £80,000.

- (2) Any body of persons or trust established for charitable purposes only is exempt from the levy.