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## DRAFT STATUTORY INSTRUMENTS

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### 2001 No.

## The Industrial Training Levy (Construction Board) Order 2001

### Interpretation

2.—(1) In this Order, unless the context otherwise requires:

- (a) “assessment” means an assessment of an employer to the levy;
- (b) “the base period” means the period of twelve months which commenced on 6th April 1999;
- (c) “the Board” means the Construction Industry Training Board;
- (d) “business” means any activities of industry or commerce;
- (e) “the construction industry” does not include any activities of an establishment which have been transferred from the industry of the Board to the industry of another industrial training board by one of the transfer orders, but save as aforesaid, 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 construction industry or, in relation to an establishment whose activities have been transferred to the industry of the Board by one of the transfer orders, any activities so transferred;
- (f) “emoluments” means all emoluments assessable to income tax under Schedule E of the Income and Corporation Taxes Act 1988<sup>(1)</sup> (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;
- (g) “employer” means a person who is an employer in the construction industry at any time in the levy period;
- (h) “the industrial training order” means the Industrial Training (Construction Board) Order 1964<sup>(2)</sup>;
- (i) “a labour-only agreement” means any agreement or arrangement, either written or oral, not being a contract of service or of apprenticeship or for provision of professional services, between an employer and any other person or persons, the purpose of which is wholly or mainly the provision of services of such person or persons or of any other person or persons to the employer in his trade or business;
- (j) “the levy” means the levy imposed by the Board in respect of the levy period;
- (k) “the levy period” means the period commencing with the day on which this Order comes into force and ending on 31st March 2001;
- (l) “notice” means a notice in writing;
- (m) “the transfer orders” means the orders specified in the Schedule.

(2) Any references 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

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(1) 1988 c. 1.

(2) S.I.1964/1079; a relevant amending instrument is S.I. 1992/3048.

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.

(3) For the purposes of this Order in the case of a construction establishment that is taken over (whether directly or indirectly) by an employer in succession to, or jointly with, another person, the person or persons carrying on the establishment on the day upon which this Order comes into force shall be treated as the employer of any person who was employed at any time in the base period at or from the establishment under a contract of service or of apprenticeship or under a labour-only agreement and that employer shall be assessed to levy in accordance with article 4 of this Order.