
DRAFT STATUTORY INSTRUMENTS

2001 No.

The Industrial Training Levy (Construction Board) Order 2001

Imposition of the levy

4.—(1) The levy to be imposed by the Board on employers in respect of the levy period 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 treated for the purposes of that assessment as constituting one establishment.

(3) Subject to the exemptions in article 5 the amount to be assessed by way of levy in respect of a construction establishment (being an establishment carrying on business in the levy period) shall be $A + B - C$ (and if $A + B$ is less than C no levy shall be assessed) where—

- (A) is an amount equal to 0.5 per cent. of the aggregate of the emoluments and payments intended to be disbursed as emoluments which have been paid or are payable by the employer to or in respect of persons employed by the employer in respect of the base period;
- (B) is the sum which (rounded down where necessary to the nearest £1) represents 1.5 per cent. of all payments (other than payments which are not in respect of the provision of services) made to any persons during the base period under labour-only agreements in respect of work carried out at or from the establishment; and
- (C) is the sum which (rounded down where necessary to the nearest £1) represents 1.5 per cent. of all payments (other than payments which are not in respect of the provisions of services) received by the employer during the base period from any other employers in the construction industry under labour-only agreements in respect of work carried out at or from the establishment.

(4) For the purposes of paragraph (3)—

- (a) a person employed wholly in the supply of food or drink for immediate consumption or in agriculture (within the meaning of section 109(3) of the Agriculture Act 1947⁽¹⁾ or, as the case may be, section 85(1) of the Agricultural Holdings (Scotland) Act 1991⁽²⁾) shall be left out of account;
- (b) a person who was normally working for an aggregate of less than 8 hours weekly shall be left out of account; and
- (c) a company director remunerated solely by fees shall be left out of account but otherwise a company director (including a person occupying a position of director by whatever name he is called) shall be treated as employed.

(1) 1947 c. 48.

(2) 1991 c. 55.