
DRAFT STATUTORY INSTRUMENTS

2001 No.

**The Industrial Training Levy (Engineering
Construction Board) Order 2001**

Imposition of 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 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 provisions of paragraph (5) below the levy on each employer shall be assessed by the Board in respect of the emoluments and net labour-only payments paid by him to all persons specified in paragraph (4) below employed by the employer in the base period at leviable establishments of his and the amount of the levy shall be as specified in article 5 below.

(4) The persons referred to in paragraph (3) are,

(a) in the case of an establishment such as is mentioned in article 3(1)(a), all persons employed at or from the establishment except—

(i) any person undergoing a course of training as a seagoing officer or rating under an agreement in writing with an employer in the shipping industry, or with any organisation of employers in that industry or with any association of such organisations,

(ii) any person engaged wholly 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⁾),

(iii) any person engaged wholly in the supply of food or drink for immediate consumption, or

(b) in the case of an establishment such as is mentioned in article 3(1)(b), all persons employed at or from the establishment wholly or mainly in any of the activities such as are mentioned in paragraph 1(c) of the Schedule to the industrial training order

and for the purposes of this paragraph 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.

(5) A charity within the meaning of section 506 of the Income and Corporation Taxes Act 1988 shall be exempted from the levy.

(1) 1947 c. 48.

(2) 1991 c. 55.