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STATUTORY INSTRUMENTS

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**2001 No. 1120**

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

**Exemptions from levy**

5.—(1) There shall be exempt from the levy an employer in whose case the aggregate amount of—

- (a) the sum of the emoluments of all the persons employed at or from the construction establishment of the employer in the base period; and
- (b) all sums (if any) paid in the base period by the employer to any person under labour-only agreements at those establishments,

was less than £61,000.

(2) For the purposes of paragraph (1) above article 4(2) of this Order shall be disregarded.

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