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STATUTORY INSTRUMENTS

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**2003 No. 285**

**The Industrial Training Levy (Engineering  
Construction Board) Order 2003**

**Exemptions from the levy**

5.—(1) An employer in whose case the aggregate of—

- (a) the total emoluments of all the persons who are site employees employed by the employer at or from the leviable establishments of the employer in the base period; and
- (b) the sum of all payments (including payments for the incidental use of tools) made by the employer during the base period under labour-only agreements for services rendered to him by site employees,

was less than £75,000, shall be exempt from that part of the levy which is 1.5 per cent. of (A+B–C) referred to in article 4(3).

(2) An employer in whose case the aggregate of —

- (a) the total emoluments of all the persons who are off-site employees employed by the employer at or from leviable establishments of the employer in the base period; and
- (b) the sum of all payments (including payments for the incidental use of tools) made by the employer during the base period under labour-only agreements for services rendered to him by off-site employees,

was less than £1,000,000, shall be exempt from that part of the levy which is 0.18 per cent. of (D+E–F) referred to in article 4(3).

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