
STATUTORY INSTRUMENTS

2008 No. 535

**The Industrial Training Levy (Engineering
Construction Industry Training Board) Order 2008**

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 £275,000, 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 or charitable company within the meaning of section 506 of the Income and Corporation Taxes Act 1988⁽¹⁾ shall be exempt from the levy.

(1) 1998 c.1. Section 506 was amended by paragraph 95 of Part 1 of Schedule 1 to the Income Tax Act 2007 (c. 3).