
STATUTORY INSTRUMENTS

2012 No. 958

**The Industrial Training Levy (Construction
Industry Training Board) Order 2012**

Time at which payment becomes due and recoverable

14.—(1) The amount of levy payable under an assessment notice is due and payable by the employer one month after service of the assessment notice, unless paragraph (2) or (3) applies.

(2) Where the Board has withdrawn an assessment under article 11, the amount of levy in respect of that assessment is no longer due and payable.

(3) Where the Board has amended an assessment in accordance with article 12—

(a) if the amount of levy in respect of that assessment has been increased—

(i) the amount of the assessment prior to amendment remains due and payable one month after service of the assessment notice; and

(ii) the additional amount of the assessment is due and payable one month after service of the amended assessment notice;

(b) if the assessment has been reduced, the amended amount of the assessment is due and payable one month after service of the assessment notice.

(4) Any amount payable by an employer by way of the levy—

(a) is not recoverable by the Board during any period in which that employer has pending either—

(i) an appeal against the levy; or

(ii) a request to allow more time to appeal;

(b) is otherwise recoverable once it becomes due.