

EXPLANATORY NOTE

(This note is not part of the Order)

This Order gives effect to proposals submitted by the Construction Industry Training Board to the Department for the Economy for the imposition of a further levy upon employers in the construction industry for the purpose of raising money towards the expenses of the Board. The levy is to be imposed in respect of the fifty-fifth levy period, commencing on 1st September 2019 and ending on 31st August 2020. The levy will be assessed by the Board and will be payable in two instalments. There will be a right of appeal against an assessment to an industrial tribunal. The levy rate of 0.55% in respect of relevant earnings is a reduction of 0.05% of the rate operating during the preceding levy period which expires on 31st August 2019 (see Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2018 (S.R. 2018 No. 131)).

As in the previous levy period there will be no remission of levy given to employers in the industry.

An employer will be exempt from levy in the fifty-fifth levy period where the relevant earnings are less than £80,000.

Changes to legislation:

There are currently no known outstanding effects for the The Industrial Training Levy (Construction Industry) Order (Northern Ireland) 2019.