
DRAFT STATUTORY INSTRUMENTS

2002 No.

**The Industrial Training Levy (Engineering
Construction Board) Order 2002**

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 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) above.

(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) above.

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

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