
DRAFT STATUTORY INSTRUMENTS

2005 No.

The Industrial Training Levy (Construction Board) Order 2005

Exemptions from levy

5.—(1) There shall be exempt from the levy an employer in whose case the aggregate amount of—

- (a) the sum of the emoluments of all the persons employed at or from the construction establishments of the employer in the base period; and
- (b) all sums (if any) paid in the base period by the employer to any person under labour-only agreements at those establishments

was less than £64,000.

(2) A charity within the meaning of section 506 of the Income and Corporation Taxes Act 1988⁽¹⁾ shall be exempt from the levy.

⁽¹⁾ 1988 c.1.