DRAFT STATUTORY INSTRUMENTS

2020 No.

The Industrial Training Levy (Engineering Construction Industry Training Board) Order 2020

Leviable establishments to be assessed

5.—(1) The Board must assess the amount of levy to be paid in respect of each leviable establishment of an employer.

(2) In this Order, "leviable establishment" means an establishment engaged wholly or mainly in the engineering construction industry for the necessary period.

- (3) In this article "the necessary period" means—
 - (a) a period (which need not be continuous) consisting of a total of 27 or more weeks falling within the relevant base period; or
 - (b) in the case of a leviable establishment which started being engaged in the engineering construction industry during the relevant base period, a period (which need not be continuous)—
 - (i) falling within the relevant base period; and
 - (ii) consisting of a total number of weeks exceeding one half of the number of weeks in the part of the relevant base period starting on the day on which the leviable establishment started being engaged in that industry and ending on the last day of the relevant base period.

(4) In this article, an employer is to be treated as the employer of all persons employed at or from a leviable establishment during the relevant base period where—

- (a) the employer owns or otherwise has responsibility for the leviable establishment on the last day of the relevant levy period; or
- (b) where a leviable establishment ceases to be engaged in the engineering construction industry before the last day of the relevant levy period, the employer owned or otherwise had responsibility for the leviable establishment immediately before it ceased to be engaged in that industry.