
STATUTORY INSTRUMENTS

2004 No. 369

**The Industrial Training Levy (Engineering
Construction Board) Order 2004**

Exemption 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 the 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.

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