
STATUTORY INSTRUMENTS

2007 No. 609

**The Industrial Training Levy (Engineering
Construction Industry Training Board) Order 2007**

Imposition of levy

4.—(1) The levy on an employer is assessed in accordance with this article.

(2) The Board must assess the levy separately in respect of each leviable establishment of an employer, but in agreement with the employer one assessment may be made in respect of any number of such establishments, in which case those establishments are to be treated for the purposes of that assessment as constituting one establishment.

(3) Subject to the exemptions in article 5 the amount to be assessed by way of levy in respect of each leviable establishment is the aggregate of—

1.5 per cent of $(A + B - C)$ (disregarding any negative total) and

0.18 per cent of $(D + E - F)$ (disregarding any negative total), where—

A is the total emoluments of all the persons who are site employees employed by the employer in the base period at or from the establishment

B is 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

C is the sum of all payments (including payments for the incidental use of tools) received by the employer during the base period from any other employers in the engineering construction industry under labour-only agreements for services rendered by him or on his behalf by site employees

D is the total emoluments of all the persons who are off site employees employed by the employer in the base period at or from the establishment

E is 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

F is the sum of all payments (including payments for the incidental use of tools) received by the employer during the base period under labour-only agreements for services rendered by him or on his behalf by off site employees.

(4) For the purposes of paragraph (3)—

(a) in the case of an establishment mentioned in article 3(1)(b), there shall be left out of account all persons who are not employed at or from the establishment wholly or mainly in any of the activities such as are mentioned in paragraph 1(a)(ii) of Schedule 1 to the industrial training order; and

(b) a company director remunerated solely by fees shall be left out of account but otherwise a company director (including a person occupying a position of director by whatever title he is called) shall be treated as employed.