
STATUTORY INSTRUMENTS

2012 No. 959

**The Industrial Training Levy (Engineering
Construction Industry Training Board) Order 2012**

Exemptions

8.—(1) An employer in whose case the aggregate of—

- (a) all emoluments of all persons who are site employees employed at or from the leviable establishments under a contract of service or apprenticeship in the base period; and
- (b) all sums (including payments for the incidental use of tools) paid in the base period by the employer to any person under labour-only agreements for services rendered to the employer by site employees;

is less than £275,000 shall be exempt from payment of all amounts of levy calculated in respect of site employees under article 6(1).

(2) An employer in whose case the aggregate of—

- (a) all emoluments of all persons who are off site employees employed at or from the leviable establishments under a contract of service or apprenticeship in the base period; and
- (b) all sums (including payments for the incidental use of tools) paid in the base period by the employer to any person under labour-only agreements for services rendered to the employer by off site employees;

is less than £1,000,000 shall be exempt from payment of all amounts of levy calculated in respect of off site employees under article 6(2).

(3) The persons and payments listed in article 6(3) as those to be excluded from all calculations in paragraphs (1) and (2) of article 6 are also to be excluded from all calculations in paragraphs (1) and (2) of this article.

(4) Any body of persons or trust established for charitable purposes only is exempt from the levy.