

## Proposed CITB & Apprenticeship Levy Transition Package

### Introduction

Some construction employers will be liable to pay both the CITB Levy and the new Apprenticeship Levy.

CITB has agreed that construction employers paying the CITB Levy should not bear the full cost of two levies when the Apprenticeship Levy is introduced in April 2017.

Between April 2017 and March 2018 a Transition Package will be implemented by CITB with those employers paying both levies and claiming CITB grants being eligible for an Enhanced Training Grant.

Subject to consensus being agreed in September 2017 a new CITB Levy Order will be introduced in April 2018 which is anticipated to address the issue of employers paying both levies.

### Transition Package Proposal

CITB has proposed the following Transition Package **which is subject to approval by both the CITB Board and BIS.**

The final Transition Package will be confirmed in July 2016.

**From April 2017 to March 2018 employers that pay both the CITB Levy and Apprenticeship Levy will be eligible to claim an Enhanced Training Grant from CITB**

**CITB will calculate the amount of Apprenticeship Levy anticipated to be payable by an employer using the payroll figures provided on their latest CITB levy return**

**For every £1 claimed in grant from CITB (not including supplementary grant) employers will receive a 100% top up as an Enhanced Training Grant until they have received the maximum amount claimable**

**The amount claimable as Enhanced Training Grant will be no more than the total Apprenticeship Levy payable in relation to construction related activities between April 2017 - March 2018**

**The Enhanced Training Grant will be paid quarterly**

**Employers that subsequently pay more Apprenticeship Levy than calculated from their CITB levy return will be able to apply for a review of the amount of Enhanced Training Grant claimable.**

June 2016