
2019 LEVY RETURN

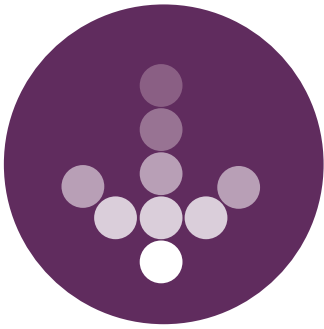
**GUIDANCE
NOTES**



A guide to
completing your
Levy Return



citb.co.uk/levy



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Legal statement

Employers engaged wholly or mainly in construction industry activities are required to complete a Levy Return. If we do not receive your Levy Return, we will estimate how much you must pay. If you fail to return it by the due date, we reserve the right to take legal action in accordance with the Industrial Training Act 1982, s6(5).

Can I complete my Levy Return online?
Yes, visit citb.co.uk/levyonline to sign up.

For help completing your Levy Return, call **0344 994 4455** or email levy.grant@citb.co.uk

HOW TO COMPLETE YOUR 2019 LEVY RETURN

Section 1:

Details of your business

Please check the information in this section is correct. If it isn't, amend it.

You will only have a Companies House number if your business has been incorporated as a limited company.

A company is a legal entity with a separate identity from those who own or run it.

What is my main activity?

Choose which main activity best represents your business. If it has changed it is important that you detail this on the Levy Return. For a list of main activities, please see pages 16–17.

Section 1 Details of your business	
Contact name	Email
Contact tel no.	Mobile tel no.
	Registration No. 11234567 Return by: 30 June 2019 Telephone: 0344 994 4455 Email: levy.grant@citb.co.uk Website: citb.co.uk
VAT no.	
Companies House no.	

Main activity
If incorrect please enter the description which best describes the main activity of your business from the list on pages 16-17 of the Guidance Notes. Building maintenance

For help completing your Levy Return, call **0344 994 4455** or email levy.grant@citb.co.uk

Section 1a:

Membership of employer organisations

Please detail any employer organisations you belong to (for a list, see pages 18–19). We do not pass any financial information you give us to employer organisations.

Section 1b:

Full names of sole traders or partners

Only complete this section if your business is not a limited company.

Section 2:

Establishments

If you have more than one construction establishment, enter the details for each one on page 2 or on a separate sheet attached firmly to your Levy Return.

Section 3:

Payments to employees, including paid directors

Please inform us of your total payments to all employees on your payroll on either a wage or salary. Part-time employees should be counted as appropriate fractions of full-time employees.

Section 4:

Construction Industry Scheme (CIS) payments and status

Part of the Levy is calculated based on payments made to net paid (CIS taxable) sub-contractors. Levy will not be assessed on any payments made to gross paid CIS sub-contractors.

Section 1a Membership of employer organisations
 If you are a member of any employer organisation not listed in this box, please add. A list of many employer organisations is featured on pages 18–19 of the Guidance Notes.
 If you do not belong to an employer organisation, please write 'NONE':

Federation of Master Builders (FMB)
 Home Builders Federation (HBF)

DO NOT LEAVE THIS BOX BLANK. If you don't belong to an employer organisation you should state **'NONE'**

Section 1b Full names of sole trader or partners (if applicable)

Section 2 Establishments (a separate division or part of the business)
 The total number of establishments to be included in your Levy Assessment. Provide their names, addresses, VAT and Companies House numbers overleaf.

2

Section 2 (continued) Establishments (a separate division or part of the business)
 Provide details of all establishments declared on page 1. Continue on a separate sheet if necessary.

Name of establishment	Address	Postcode	VAT no.	Companies House no.
1 DE Demolition	Anchor Industrial Estate, Anytown	AN7 0wn	GB123456788	9876543211
2 Evans Homes	123 Business house, Anycity	AN6 ity	GB123456787	9876543212
3				
4				

Section 3 Payments to employees, including paid directors
 Do not include sub-contractors or agency staff in this section
 Total gross taxable payments you made to employees, including paid directors, before deductions from 6 April 2018 to 5 April 2019.
 Average number of employees on the payroll.

A £ 856665 p
 B 42

If you have entered '0' in box A, please tell us why.

EXCLUDE the following from this declaration:

- Pensions
- Sole trader and partner drawings
- Employer's National Insurance Contributions (NIC)
- Dividends
- Payments to self-employed workers, sub-contractors or agency staff.

Section 4 Construction Industry Scheme (CIS) payments and status
 Total tax deducted from sub-contractors paid through CIS from 6 April 2018 to 5 April 2019. C £ 11568 p
 Total of all payments (before deductions) to all sub-contractors paid through CIS from 6 April 2018 to 5 April 2019. D £ 242602 p
 CIS Status – Please state if your business is paid "Gross" or "Net" when working for a main contractor in the construction industry. E GROSS NET
 Have you deducted tax at 30% from some or all sub-contractors paid through CIS from 6 April 2018 – 5 April 2019? NO Leave Box F blank and continue on the next page
 YES Complete Box F
 Please refer to the accompanying guidance notes for further help completing this section.
 Total payments made through CIS to taxable sub-contractors, less the cost of materials from 6 April 2018 to 5 April 2019. F £ 55340 p
 Do not include payments where tax was not deducted

For help completing your Levy Return, call **0344 994 4455** or email levy.grant@citb.co.uk

Box C: Total tax deducted

In Box C you can simply add together and declare the 'Total tax deducted' figure from each of the CIS300/online contractor monthly returns that your business submitted in the year to 5 April 2019.

8 5 6
4 2
If nil, enter '0'
£ 1 1 5 6 8
If nil, enter '0'
£ 2 4 2 6 0 2
GROSS NET

Box D: Total CIS payments

Provide the total of all payments (before deductions) to all CIS sub-contractors. This figure can be found in the column headed '**Total payments made (does not include VAT)**' on the 12 monthly CIS300/online contractor returns that you have submitted to HMRC.

If nil, enter '0'
£ 1 1 5 6 8
If nil, enter '0'
£ 2 4 2 6 0 2
GROSS NET
Leave Box F blank and continue on the next page
Complete B

Box E: CIS status

Please state if your business is paid 'gross' (without CIS tax deducted) or 'net' (with CIS tax deducted) when working for a main contractor.

If nil, enter '0'
£ 1 1 5 6 8
If nil, enter '0'
£ 2 4 2 6 0 2
GROSS NET
Leave Box F blank and continue on the next page
Complete Box F
If nil, enter '0'

Box F: Payments to taxable sub-contractors less materials

Only complete Box F if you have answered 'YES' to the question above, and have deducted tax at the temporary rate of 30% from some or all sub-contractors between 6 April 2018 and 5 April 2019.

Box F is provided to allow you to account for payments to sub-contractors where tax has been deducted at both 20% and 30%.

The Levy calculation applied to Box C assumes that all sub-contractors were taxed at 20%. If the Levy calculation is based on the tax figure in Box C, and some sub-contractors were taxed at 30%, the Levy bill will be higher than it should be.

Box F should therefore declare the correct amount of sub-contractor payments liable to Levy and when completed, the Levy assessment calculation is based on Box F.

Have you deducted tax at 30% from some or all sub-contractors paid through CIS from 6 April 2018 – 5 April 2019? NO YES

Leave Box F blank and continue on the next page

Complete Box F

Please refer to the accompanying guidance notes for further help completing this section.

Total payments made through CIS to taxable sub-contractors, less the cost of materials from 6 April 2018 to 5 April 2019. F £

If nil, enter '0'

Do not include payments where tax was not deducted

Leave Box F blank and continue on the next page

Complete Box F

If nil, enter '0'

F £

IN THE DECLARATION.

overleaf.

To complete Box F, add together the total payments made to all sub-contractors where you deducted tax, and deduct the cost of materials (paid for by each sub-contractor) from every line.

The final figure should include both those taxed at 20% and those taxed at 30%.

Table A - example of a CIS monthly return

Monthly Return – Print

Monthly Return for period ended 5th May 2018

This monthly return was submitted on 12/05/2018.

Your IRmark is: XXXXXXXXXXXX

Number of subcontractors: 4

Name	Verification number	Total payments made (does not include VAT)	Cost of materials (paid for by subcontractor)	Total tax deducted
123 Building Services Ltd	V115455532	1,000.00	0.00	✓ 200.00
456 Electricals Ltd	V115465539	5,000.00	0.00	✗ 0.00
Cat Tooth Roofing Ltd	V115415533	3,500.00	2,000.00	✗ 0.00
Steve Taylor	V168891254	1,600.00	600.00	✓ 300.00
Totals		11,100.00	2,600.00	500.00

Calculating Box F	
Tax was deducted at 20% but no material costs. Add the total payments made.	1,000.00
Tax was not deducted. Ignore this line.	-
Tax was not deducted. Ignore this line.	-
Tax was deducted at 30% and there were material costs. Add the total payments made minus the cost of materials.	1,000.00
Box F Total	2,000.00

Add together the total payments made to each sub-contractor where tax was deducted, subtracting the cost of materials from each line.

Add this total together with the same from every month between 6 April 2018 and 5 April 2019, and enter the final total into Box F.

Do not use the figures from the 'Totals' row, because if you deduct the total 'Cost of materials' from the total 'Total payments made', they may include gross-paid sub-contractors and result in a higher Levy bill.

Section 5:

Declaration

The declaration needs to be signed by a director, company secretary or someone in a similar position of responsibility.

Section 6:

How CITB uses your information

Please read this section of the Levy Return carefully.

If you would like to receive marketing information about CITB's products and services, please provide your contact details.

You can opt-out from marketing activity at any time by contacting **unsubscribe@citb.co.uk**

If you are unsure about anything, please refer to the relevant page in this booklet, phone our Customer Operations Team on **0344 994 4455** or email us at **levy.grant@citb.co.uk**

Section 5 Declaration			
I declare that: <ul style="list-style-type: none"> the information provided on this Levy Return is correct and complete; and I shall keep all supporting information for the purpose of verification. 			
Your signature	<i>Daniel Evans</i>	Print name	DANIEL EVANS
Business name	Daniel Evans Building Services	Position	Managing Director
		Date	1/6/19

Section 6 How CITB uses your information	
<small>All information provided to CITB will be processed in accordance with the Industrial Training Act 1982, the Data Protection Act 2018 and the General Data Protection Regulations (EU 2016/679). The information you provide to CITB in completing this Levy Return is in accordance with the requirements of the Industrial Training Act 1982 and will be used for purposes connected with all of CITB's functions as an Industrial Training Board. These purposes are set out in our Privacy Policy on our website at citb.co.uk/privacy.</small>	

The declaration is on the back of your Levy Return. Please make sure you complete the declaration before sending it back to us.

CHECKLIST

Before signing the declaration on page 2 of your Levy Return (Section 5), please check that you have:

- Completed all the relevant boxes
- Checked your business name and contact details
- Amended your business details in the 'Membership of employer organisations' Section (1a)
- Included your directors' wages in Section 3 of the Return if your business is a limited company
- Explained why, if you have declared nil payroll in Section 3
- Put your name and CITB registration number on any continuation sheets and securely attached them
- Written amounts in whole pounds only
- Read the legal statement on page 2.

We recommend you keep a copy of the signed CITB Levy Return for your records.

IT'S IMPORTANT TO BE ACCURATE

Incorrect information is likely to result in a verification visit. Our staff may also visit employers who have not sent in a completed Levy Return. Legislation states that we may ask to see all relevant records.

The law states that we can require you to provide us with Levy Returns and other information we consider necessary to carry out our functions.

If you don't complete your Levy Return or don't provide us with the records and information we request, you may be fined. If you knowingly or recklessly give false information, you may be fined, go to prison, or both.

If you have any queries about completing your Levy Return please call our Customer Operations Team on **0344 994 4455** or email us at **levy.grant@citb.co.uk**

WHY DO I HAVE TO COMPLETE A 2019 LEVY RETURN?

Completing your Levy Return is a legal requirement.

It ensures you can access grants and funding for training.

What about dormant companies?

Dormant companies must still complete an annual Levy Return.

What happens if I don't complete a Levy Return?

- We will send you an estimated Levy Assessment
- It will affect your entitlement to receive grant payments from us.
- You may be fined.

Can other employers collect the Levy?

No - CITB is the only organisation authorised to impose, assess, withdraw, amend and recover the Levy.

For further information on unauthorised deductions, please visit: citb.co.uk/wagededuction

Who should complete a Levy Return?

Every construction employer on our register needs to complete an annual Levy Return providing information about their workforce and wage bill.

LEVY RATES

Levy rates applied to the 2019 Levy Return (tax year 6 April 2018 to 5 April 2019).

Levy Return	PAYE	Net paid (CIS taxable) sub-contractors*	Assessed
2019	0.35%	1.25%	2020

Levy exemptions and reductions

2019 Levy Return thresholds		
Small Business Levy Exemption	Less than £80,000	If payments made to PAYE and net paid (CIS taxable) sub-contractors were less than £80,000 you will not pay a Levy but do need to complete a Levy Return.
Small Business Levy Reduction	Between £80,000 – £399,999	If payments made to PAYE and net paid (CIS taxable) sub-contractors were more than £80,000 but less than £400,000 you will receive an automatic reduction of 50%.



*Net paid (CIS taxable) sub-contractors

If you complete Box F, Levy is calculated on the figure at 1.25%.

If you leave Box F blank, the figure in Box C is used instead; this is grossed up by CITB at 20% (multiplied by 5), to arrive at the taxable payment and Levy will be calculated at 1.25% on the resulting sum.

PAYMENT TERMS

Can I pay by Direct Debit instalments?

Yes, if you complete your Levy Return on time. A Direct Debit mandate is available on our website [citb.co.uk/levypayment](https://www.citb.co.uk/levypayment)

If you prefer you can pay in one lump sum.

For more information visit
[citb.co.uk/levysupport](https://www.citb.co.uk/levysupport)

If you don't send your completed 2019 Levy Return by 30 November 2019 your eligibility for all 2019/20 grant claims will be lost.

WHAT DOES THE LEVY SUPPORT?

CITB's Levy and Grant system ensures that the British construction industry has the skilled workforce that it needs. The Levy funds that we collect from employers are invested back into the industry through training. This helps to drive up standards to ensure projects are completed safely, sustainably, on time and within budget.

For employers in the construction industry, the Levy means that we can:

- Provide grants to train and develop the skills of their workforce
- Offer high-quality apprenticeships, combining college learning with on-site experience
- Develop occupational standards and qualifications for construction
- Promote the construction industry, encouraging a diverse range of people to enter it
- Carry out research into industry trends and future skills requirements
- Influence Government policy in relation to the construction industry.

Can I claim grant?

All eligible employers who are registered with CITB and up to date with their Levy Return can claim grant.

Grant is paid electronically into your bank account. If we do not have your correct bank details, please submit them online at [citb.co.uk/send-your-bank-details](https://www.citb.co.uk/send-your-bank-details)

For more information about grants visit
[citb.co.uk/grant](https://www.citb.co.uk/grant)

LIST OF MAIN ACTIVITIES

- Access equipment
- Access flooring
- Alteration to a building or part of a building
- Architectural steelwork installation
- Artexing
- Asbestos removal
- Asphalt and tar spraying
- Bricklaying and pointing
- Building and civil engineering
- Building repair and maintenance
- Cavity wall insulation, draught proofing or loft insulation
- Chimney lining
- Civil engineering
- Concrete flooring
- Concrete repair
- Conservatories
- Construction labour agency/payroll provider
- Curtain walling/structural glazing
- Damp proofing
- Demolition
- Developers
- Diamond drilling and sawing
- Directional drilling
- Dry lining and partitioning
- Dry lining
- Erection of timber framed buildings
- Erection or dismantling of exhibition stands
- Façade preservation
- Felt roofing
- Fibrous plastering
- Fitted kitchen/bedroom/bathroom installation
- Flat glass-glazing/emergency boarding up
- Formwork
- Garage door installation
- General building
- Hard flooring
- Hard landscaping and paving
- Hard metal roofing (using copper, zinc, aluminium, titanium, stainless steel and bronze)
- House building
- Insulated concrete formwork
- Insulated enclosure specialists (i.e. cold storage contractors)
- Insulated rendering/cladding
- Interior fit-out
- Joiner and carpenter (mainly site work)
- Joinery manufacture
- Land drilling
- Leadworking
- Liquid waterproof systems
- Mastic asphalt
- Netting and rigging
- Open-cast coal mining
- Painting and decorating
- Partitioning
- Passive fire protection
- Paving
- Piling
- Plant hire/repair
- Plastering and artexing
- Plastering
- Playground installation
- Powered access
- Preparing/fixing stone for building, including stone masonry
- Rail plant hire and repair
- Railway contracting
- Reinforced concrete
- Resin flooring
- Road planing
- Road safety marking
- Road surface treatments
- Roof sheeting and cladding
- Roofing including slating and tiling
- Scaffolding
- Sealant application
- Shelving and racking
- Shopfitting
- Single ply roofing
- Site preparation or groundworks
- Sprayed concreting
- Steeplejack or lightning conductor engineering
- Suspended ceiling installation
- Suspended platform installation
- Swimming pool construction
- Term maintenance – buildings
- Term maintenance – roads
- Tool and equipment hire
- Tunnelling
- Underpinning
- Utilities
- Wall and floor tiling
- Window film application

MEMBERSHIP OF EMPLOYER ORGANISATIONS

We consult regularly with employer organisations, including the Consensus Federations (see list to the right) that represent employers from across the industry on key Levy issues, including Levy rates and thresholds.

Please indicate any employer organisations you belong to in Box 1a. This information enables us to calculate each organisation's level of employer representation. We do not pass any financial information you give us to employer organisations.

PLEASE DO NOT LEAVE SECTION 1a BLANK.

If you don't belong to an employer organisation you should state '**NONE**'.



- **Build UK**
- **BWF** British Woodworking Federation
- **CECA** Civil Engineering Contractors Association
- **CPA** Construction Plant-hire Association
- **FIS** Finishes and Interiors Sector
- **FMB** Federation of Master Builders
- **HAE** Hire Association Europe
- **HBF** Home Builders Federation
- **NAS** National Association of Shopfitters
- **NFB** National Federation of Builders
- **NFDC** National Federation of Demolition Contractors
- **SBF** Scottish Building Federation
- **SDF** Scottish Decorators Federation
- **SPOA** Scottish Plant Owners Association

Visit citb.co.uk/feds if you would like more information about the federations we work with and their contact details.

THE FOLLOWING FEDERATIONS AND ASSOCIATIONS ARE MEMBERS OF BUILD UK*

- **ACAD** Asbestos Control & Abatement Division
- **ACIFC** Association of Concrete Industrial Flooring Contractors
- **ARCA** Asbestos Removal Contractors Association
- **ADCAS** Association of Ductwork Contractors and Allied Services
- **ASFP** Association for Specialist Fire Protection
- **ASUC** Association of Specialist Underpinning Contractors
- **ATLAS** Association of Technical Lightning and Access Specialists
- **BCSA** The British Constructional Steelwork Association
- **BESA** The Building Engineering Services Association
- **BGA** British Geomembrane Association
- **BWF** British Woodworking Federation
- **CEF** Construction Employers Federation
- **CFA** Contract Flooring Association
- **CONSTRUCT** Concrete Structures Group
- **DHF** Door and Hardware Federation
- **DSA** Drilling and Sawing Association
- **EPIC** Engineered Panels in Construction
- **FeRFA** Resin Flooring Association
- **FIS** Finishes and Interiors Sector
- **FPS** Federation of Piling Specialists
- **INCA** Insulated Render and Cladding Association
- **IPAF** International Powered Access Federation
- **NASC** National Access & Scaffolding Confederation
- **NFDC** National Federation of Demolition Contractors
- **NFRC** National Federation of Roofing Contractors
- **PDA** Painting and Decorating Association
- **RIDBA** Rural and Industrial Design and Building Association
- **RSMA** Road Safety Markings Association
- **SAEMA** Specialist Access Engineering and Maintenance Association
- **SPRA** Single Ply Roofing Association
- **STA** Structural Timber Association
- **TICA** Thermal Insulation Contractors Association
- **TTA** The Tile Association

* This list is accurate at the time of print

QUESTIONS ABOUT COMPLETING YOUR LEVY RETURN?

Please contact our Customer Operations Team on **0344 994 4455**
or email us at levy.grant@citb.co.uk

citb.co.uk



CITB is registered as a charity in England and Wales (Reg No 264289) and in Scotland (Reg No SC044875).