Appendix 4

https://www.citb.co.uk/levy-grants-and-funding/citb-levy/levy-assessment-registration-review-and-how-to-appeal/

Levy assessment, registration review, and how to appeal

As a CITB-registered employer, every year you will receive a Levy Assessment Notice from us. Your assessment tells you if there is a levy to pay and if so, how much levy you need to pay and when you need to pay it.

There are some **exemptions and reductions in the levy for small employers**.

You would normally receive your Levy Assessment Notice in Spring; however the 2021 Levy Assessment Notice will be sent mid-June. We will resume sending Levy Assessments for the 2022 Levy Return in Spring 2023.

Estimated levy assessment

If we haven't received your Levy Return before we raise the Levy Assessments, we'll send you an estimated assessment.

The estimate can sometimes be higher than the amount you should be paying.

However, you can still complete the Levy Return once you receive the estimate so we can calculate your correct rate – you should wait until you receive your correct assessment before paying the levy.

Levy registration review

If you believe your business is not wholly or mainly engaged in construction industry activities and is incorrectly registered for CITB Levy, please complete the **levy registration review form** to enable us to review the main activity of your business further.

You can request a Levy registration review at any point and do not need to wait for a Levy assessment to be raised.

Appeal process

Formal appeal - employment tribunal

You may appeal against your assessment to Levy directly to an Employment Tribunal within one month from the date of service of the Levy Assessment Notice. If you wish to lodge an appeal with the Employment Tribunal please contact your local Employment Tribunal office.

You do not have to pay a fee to lodge an appeal against assessment to Levy.

An appeal lodged and accepted by an Employment Tribunal will suspend any action by CITB to recover the Levy until the determination of the appeal.

Informal appeal - CITB

Before submitting a formal appeal, you may wish to informally challenge your assessment to Levy with CITB or request an extension of time in which to lodge an appeal to the Employment Tribunal. The Board's address for service of such challenge or application for extension is:

Levy Appeals Team
CITB
2nd Floor, Sand Martin House
Bittern Way
Peterborough
PE2 8TY

There is no cost for lodging such a challenge or making a request for an extension of time in which to lodge an appeal.

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