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166. The Construction Industry Levy Regulations, 2016 S1

LEGAL NOTICE NO. 166 OF 2016

THE CONSTRUCTION INDUSTRY COUNCIL ACT, 2013
(Act No. 14 of 2013)THE CONSTRUCTION INDUSTRY LEVY REGULATIONS, 2016
(Under Section 21 and 46)

In exercise of the powers conferred by Section 21 and 46 of the Construction Industry Council Act, 2013, the Minister of Public Works and Transport issues the following Regulations-

Citation and Commencement

1. (1) These Regulations may be cited as the Construction Industry Levy Regulations, 2016.
- (2) These Regulations shall come into force on the date of publication.

Interpretation

2. In these Regulations, unless the context otherwise requires -

"Act" means the Construction Industry Council Act, 2013;

"contractor" means a person or body of persons who undertake to execute and complete construction works;

"construction project" means a project involving the execution of construction works;

"construction works" includes the provision of goods or services for the development, extension, installation, repair, maintenance, renewal, removal, renovation, alteration, dismantling or demolition of a fixed asset including building or engineering infrastructure;

"Council" means the Construction Industry Council established under section 3 of the Act;

"inspector" means a person appointed by the Council as a construction industry inspector;

"levy" means an amount of money payable to the Council by persons or other entities engaged in the construction industry in terms of section 21 of the Act and determined in terms of Regulation 4;

"project cost" includes any escalation on the cost of the project;

"register of projects" means a record in which construction projects are listed with details as the Council considers appropriate. "

Registration of projects

3. (1) The Council shall keep and maintain a register of projects on which shall be recorded information on the nature, value and distribution of projects.
- (2) A contractor shall, before the commencement of construction works on a project undertaken by the contractor, ensure that the project is registered with the Council.
- (3) All construction projects in progress at the commencement of these Regulations shall be registered with the Council by the contractors responsible for their execution.

Imposition of levy on projects

4. (1) A contractor shall pay to the Council a levy determined in accordance with the Schedule in respect of each project undertaken.

(2) The owner of a project may pay the levy direct to the Council on behalf of the contractor.

Collection procedure

5. (1) Upon receipt of monies paid in respect of a payment certificate, a contractor or project owner shall pay to the Council at least a portion of the total amount of levy payable on the project.

(2) The portion to be paid to the Council shall be calculated on the basis of the total percentage payable on the whole project as determined in accordance with the Schedule.

(3) The contractor shall be issued with a receipt in respect on payment made and a levy clearance certificate shall only be issued upon clearance of the total amount of levy payable on a project.

(4) A person or entity that has several projects being executed simultaneously has an option to make a once off payment of the total amount of levy calculated on the value of all the projects.

Levy clearance certificate

6. (1) A contractor who has paid the full amount of levy in respect of a project shall be issued a levy clearance certificate in respect of that particular project by the Council which shall reflect a tender number and the name of the project.

(2) Proof of payment of either the full amount of levy or a portion shall be available at the construction site of a project and produced at the request of an inspector or the Council upon application for renewal of registration by the contractor.

(3) The Council shall have no authority to issue a certificate of renewal of registration to a contractor who has not paid the appropriate amount of levy.

Review

7. The Minister may, upon the recommendation of the Council, amend the Schedule at intervals of not less than three (3) years.

Schedule

8. The amount of levy to be paid to the Council per project shall be a percentage of the project value as reflected in the right column of the Schedule below.

S3

SCHEDULE

Minimum Project Value (E)	Maximum Project Value (E)	Levy payable (%)
E1.00	E2,000 000.00	1.0
E2,000 001.00	E5,000 000.00	0.8
E5,000 001.00	E10,000 000.00	0.75
E10,000 001.00	E15,000 000.00	0.6
E15,000 001.00	No limit	0.5

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