

## Amendment 26 to Clause 90: Connected companies

### Summary

1. This is a technical amendment to clarify that the definition of company in clause 90 applies to the whole of Part 6 of the Bill relating to the apprenticeship levy.

### Details of the amendment

2. The amendment replaces the word "section" with "Part" in clause 90 subsection (5) to clarify that the definition of company in clause 90 applies to the whole of Part 6 of the Bill.

### Background

3. The Apprenticeship Levy was announced at Summer Budget 2015. It will be a Levy on employers to fund new apprenticeships. The Levy will support the Government's commitment to improving productivity by increasing the quantity and quality of apprenticeships. The Levy will be charged at a rate of 0.5% of an employer's total pay bill. Each employer will receive an allowance of £15,000 to offset against their Levy payment, which will mean the Levy will be payable on pay bills in excess of £3 million a year. The Levy will be introduced from 6 April 2017.
4. This is a technical amendment to clarify the definition in clause 90 applies to the whole of Part 6 of the Bill.