



# Building Newsflash

## PORTABLE LONG SERVICE LEAVE LEVY

### Purpose

To advise local councils and private certifiers of changes to the portable long service levy on building and construction work worth \$80,000 or more.

### Current Law

Since 2001, the *Building and Construction Industry Portable Long Service Leave Levy* and the *Workplace Health and Safety Notification* fee has been payable prior to the issue of a development permit.

Assessment managers and building certifiers have an obligation to check whether the value of building work shown in a development application is \$80,000 or more. If so, they cannot issue a development permit until they have sighted evidence of payment of the levy and fee, or an exemption from payment. They must also complete the relevant section of Part B of the *Development Application Form 1* regarding the levy and fee.

The cost of building and construction work is the total of all costs related to the work, directly or indirectly. If there is more than one contract involved, the amount is the total cost of all contracts. Examples of costs relevant to typical building work include design, consultancy, labour, materials, plant, project management, prefabricated goods, installation and commissioning.

An assessment manager or private certifier may accept the cost stated in a development application and, if it is less than \$80,000, can issue an approval without sighting evidence of payment. However, if they believe the total cost of all works will exceed \$80,000, they should inform the applicant that they are liable to pay the levy.

### Changes

As of 1 January 2005, the portable long service levy on building and construction work with a total cost of \$80,000 or more will increase from 0.075% to 0.175%. This will equate to a combined portable long service levy and workplace health and safety fee of 0.3% of the cost of the work.

### Contact

For further information please contact:

QLeave

Building and Construction Industry (Portable Long Service Leave) Authority

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