PORTABLE LONG SERVICE LEAVE LEVY
(This Newsflash replaces Building Newsflash 181 issued 16/12/2004)

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 July 2005, the total amount in levies and the workplace health and safety fee on all building work costing $80,000 or more in Queensland is calculated at 0.35%, which equates to $3.50 on each $1,000 of the total cost of work.

This amount comprises 0.1% collected on behalf of the Building and Construction Industry Training Fund, 0.125% for the Workplace Health and Safety Fee and 0.125% to QLeave for the Portable Long Service Leave scheme.
Contact

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