



Portable long service leave legislative amendments

WHAT THE CHANGES MEAN FOR YOU

Councils and Private Certifiers

Queensland Parliament has passed changes to the building and construction industry's portable long service leave legislation. These changes will come into effect on 1 July 2014. Workers' long service leave entitlements will not be affected by these amendments.

WHAT ARE THE CHANGES AND WHAT DO THEY MEAN?

The minimum levy threshold has increased to \$150,000 (from \$80,000).

- Only building and construction work with a total cost of over \$150,000 must be notified to QLeave and the levies paid.
- This applies to building and construction work started on or after 1 July 2014.

GST is no longer included in the total cost of building and construction work.

The QLeave levy rate has reduced from 0.3% to 0.25% of the total cost of building and construction work.

- Work started on or after 1 July 2014 will be levied at the reduced rate.
- The 0.3% levy rate will apply to work started before 1 July 2014, regardless of the completion date.

Private Certifiers are included in the definition of Assessment Managers

- There is a statutory requirement on the Assessment Manager to sight a receipted Building and Construction Industry Notification and Payment form, or formal exemption from QLeave from payment of the levies prior to the issue of a development permit.
- The legislation now clearly defines Private Certifiers (Class A) as Assessment Managers under this statutory duty.

MORE INFORMATION?

Contact QLeave

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