

## When are you eligible for a refund?

NOTE: Refunds can only be made by the Corporation.

You may be eligible for a full or partial refund of the levy if:

- the work did not start and the building approval has lapsed or was cancelled (The refund application must be endorsed by the approving authority in this case).
- the final cost of work is more than \$25,000 below the cost on which the levy was calculated.
- a levy has been paid in full and the applicant may be entitled to a partial exemption as an owner builder, a church or a non profit organisation (must be made within 12 months of payment)
- a duplicate or overpayment has been made in respect of a levy.

An *Application for Refund* form can be obtained from Councils, the Corporation, or [www.longservice.nsw.gov.au](http://www.longservice.nsw.gov.au).

The form should be sent to the Corporation.

For refunds affecting building work which did not require Council/Private Certifier approval, please telephone the Corporation for further information.

## Are you eligible to pay the levy by instalments?

If the cost of the work exceeds \$10 million and is either to take more than 12 months to complete, or the obligation to pay the levy as a lump sum is unduly onerous, a levy payer may be eligible to pay the levy by instalments.

You will need to obtain an *Application to Pay by Instalments* form from the Corporation or [www.longservice.nsw.gov.au](http://www.longservice.nsw.gov.au). This form should be completed and forwarded to the Corporation at the address shown on the form. If the Corporation is satisfied that you are eligible for this concession, you will be advised of the instalment plan.

**If applying to pay by instalments do not pay the levy first as a refund cannot be given if you do**

## More information

Contact the Corporation's telephone HELPLINE on 13 14 41.

The Corporation has staff who can speak a number of community languages and a telephone translating service is also available.

Call the **HELPLINE**  
on **13 14 41**.

You may also obtain information from the Corporation's Web site:  
[www.longservice.nsw.gov.au](http://www.longservice.nsw.gov.au)

The information in this brochure is current as at Oct 2011 and is only a guide to the scheme. It is not a substitute for the Act or Regulations.

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## FOR CUSTOMER SERVICE

# 13 14 41

### EMAIL

[levy@longservice.nsw.gov.au](mailto:levy@longservice.nsw.gov.au)

### WEB

[www.longservice.nsw.gov.au](http://www.longservice.nsw.gov.au)

### FAX

02 9287 5685

### WRITE

Locked Bag 3000  
Central Coast MC  
NSW 2252

# INFORMATION FOR LEVY PAYERS

## INFORMATION FOR LEVY PAYERS



**Long Service**  
CORPORATION

## What is the purpose of the levy?

The NSW Government has put a levy on all building and construction work in NSW. The levy is paid into a fund, administered by the Long Service Corporation and from this fund, the Corporation makes long service payments to building and construction workers.

## How is the levy calculated?

The levy is payable on work valued at \$25,000 or more (inclusive of GST). It is calculated as a percentage of the cost of the work as determined by a consenting/certifying authority (ie., Council or Accredited Certifier) or the Corporation. When calculating the levy to be paid, round the amount down to the nearest dollar.

For work requiring approval by a consenting/certifying authority, the consenting/certifying authority determines the cost for the purpose of calculating the levy payable. For other work, it is the contract amount (inclusive of GST) or the Long Service Corporation determines the cost.

As the determination of the building costs is made by a consenting/certifying authority or the Corporation before – work commences, the Corporation can require levy payers to provide details of the actual final costs of building work. Where the Corporation seeks this information and is satisfied that the final cost exceeds the cost as first determined by more than \$25,000, an additional levy is payable.

## What is the levy rate?

The levy rate is 0.35% of the total cost of the work.

## Who is required to pay the levy?

The building applicant, or the person for whom the work is being done, is liable to pay the long service levy.

Where the building work is being done on behalf of the Crown, the contractor is liable to pay the levy. A person who fails to pay the levy before work commences can be prosecuted, incurring fines and penalty interest.

## When is the levy to be paid?

In the case of a Council or an Accredited Certifier approving a Construction Certificate or Complying Development Certificate, which would allow work to commence, the levy must be paid before the Construction Certificate or Complying Development Certificate can be forwarded or delivered to the person seeking such approval.

For work not requiring approval by a Council or Accredited Certifier, the levy must be paid before work commences.

## How is the levy to be paid?

### Online Payments

Payments can be made online at [www.longservice.nsw.gov.au](http://www.longservice.nsw.gov.au). Conditions apply. Those making payments using this facility will be able to print their own receipt upon successful completion of transaction. No further receipt is issued by the Corporation.

### Councils

All Councils are agents for collecting the long service levy and levies can be paid direct to these Councils.

Some Councils however, are unable to collect the levy for work not approved by that Council. In such situations, you will need to make the levy payment direct to the Corporation. You can do this by either, via the 'online' facility (above) or by cheque direct to the Corporation (see below for details).

## Direct to Long Service Corporation

You will need to complete a Levy Payment Form. These can be obtained from your local Council, the Corporation or [www.longservice.nsw.gov.au](http://www.longservice.nsw.gov.au).

Post the completed form to the Long Service Corporation, at the address shown on the form, together with your payment (personal cheque, bank cheque or money order).

You will be issued with a receipt by return post. It is essential that all relevant information is completed on the form to avoid delays in issuing of the receipt.

In all situations the relevant Council/certifier/government body will need to sight the receipt as proof of payment before releasing approval to commence the building work.

## Are you entitled to an exemption from the levy?

If you are an owner builder, a church or a non profit organisation, you may be eligible for an exemption of up to 50% of the levy payable. The exemption is calculated on the content of voluntary labour performed.

Please telephone the Corporation to discuss your eligibility for an exemption and the correct procedures for obtaining an exemption.

## Need More Information?

This brochure is only a guide to the scheme and for more information please call our **Helpline on 13 14 41**.