

In Tasmania there is a compulsory training levy of

0.2%

payable on the value of any building or construction work over

\$20,000 including GST

# What

Keystone Tasmania is funded by the levy to deliver workforce development projects and training course subsidies across all sectors of the industry.

The compulsory training levy is **based on the estimated value of labour, materials, and overheads** for site work. **It includes, but is not limited to,** the erection, extension, repair, resurfacing or alteration of buildings, structures, water and sewerage works, dams, roads, tunnels, piers, jetties, docks, silos, masts and demolition work. It includes fixtures, plant, and equipment, used only during building or construction work, for personal benefit, or for agricultural fencing or land care.

# Why (Support and Benefits)

Keystone Tasmania provides funding for training and other workforce development activities for eligible businesses (including sole traders) under the *Building and Construction Industry Training Fund Act 1990*. This funding is unique to the building and construction industry. Collecting the levy on building or construction work means training can be funded to support the industry. **Through the training levy, we invest in the skills and training needed to strengthen our industry.** 



# Keystone Tasmania Levy: Funding Quality Training



# Who

The payment of the training levy is the responsibility of the project owner. The project owner is the entity that is carrying out the building or construction work. For example, this may be the infrastructure owner, developer or homeowner, or a business engaged by the site owner to carry out the work. It is incredibly important to inform clients about the compulsory training levy and include it in all quotes where the value of the work exceeds \$20,000.

#### **VARIATIONS**

If the final value of the works exceeds the original estimate by \$25,000 or more, the project owner must also pay the levy on the difference. If the final value is lower than the original estimate by \$25,000 or more, the project owner is entitled to a refund of the excess levy paid. Notice of variations must be given to the organisation the original levy payment was made to (Keystone, the local council or PlanBuild) within 30 days of completing the work.

#### When

The training levy must be paid before building or construction work commences, with notice of any variation of \$25,000 or more of the actual value from the original estimate to be given within 30 days of completing the work.

### How

If the work requires a building or plumbing permit, the training levy is paid to the local council as Keystone Tasmania's collection agent. For variations or work not requiring a permit, payment must be made to Keystone Tasmania via the online form accessible at www.keystone.com.au/levy/.



# **Penalties**

Failure to pay the training levy is a criminal offence with a **penalty of** 

double the amount of the training levy payable for the work, plus an additional fine of over \$10,000. Keystone Tasmania's Authorized Officers have the power to inspect and examine work sites, request documents relevant to the payment of the levy, and conduct enquiries and examinations to assess compliance with the Act. Giving false or misleading information, and obstructing or hindering an Authorized Officer are also criminal offences that can result in substantial fines.



# **About Keystone Tasmania**

Keystone Tasmania works to support and improve the quality of training within the building and construction industry. Keystone Tasmania is the trading name of the Tasmanian Building and Construction Industry Training Board. The board, the training fund and the levy were established by the *Building and Construction Industry Training Fund Act* in 1990.