NTBUILD | Portable Long Service Leave

NT Build Board **Policy** Number 07-2025

**Subject:** Application of the levy to construction work

**References:**
Act Section 32 - Imposition of the levy
Act Section 33 - Amount of levy
Act Section 37 - Cost of construction work
Regulation 2 - Imposition of levy
Regulation 3 - Amount of levy

**Replaces:** Policy number 01-2006 issued on 14/02/2006

**Policy:** For Sections 32 and 37 of the Act, the Board considers the concept of discrete work packages will apply when considering the application of the levy and determining the cost of the construction work. A discrete package of work will have the following typical attributes.

- Work within the package, starts and ends at a particular time.
- All work within the package, by either a single trade or a group of trades is directed at achieving the same basic objective, for example:
  - Construct a new building or structure
  - Refit premises for new tenant
  - Resealing a road or a number of roads.
  - Shut down maintenance on fixed mechanical plant
- Work within the package may be capable of being staged without compromising the basic objective.

The following types of work are not subject to the levy as discrete packages of work;

- The total annual value of work arranged under a period contract where each work order is independent and each order is discretionary.
- The total annual value of work arranged under a program of work where each work order is independent and each order is discretionary.

However, work comprised in a specific work order or combination of orders under a period contract or program

of work may constitute a discrete package which is subject to the levy.

*This is intended as a guide to interpretation only and is not intended to bind the Board to any particular decision about the total cost of construction work.*

**Date Authorised: 20 August 2025, Review Date: Every three years**

Michael Martin OAM
Chairperson NT Build

20 August 2025