QTON No.85

Legislative Assembly for the **Australian Capital Territory**

Select Committee on Estimates 2026–2027

Inquiry into Appropriation Bill 2026–2027 and Appropriation (Office of the Legislative Assembly) Bill 2026–2027

Answer to question taken on notice

Asked by: Mr Thomas Emerson MLA

Addressed to: Building and Construction Industry Training Fund Authority

In relation to: Federal Joint Projects Levy

Hearing: 24 July 2026
Uncorrected Proof Transcript p 4
Transcript provided: 28 July 2026
Answer Due: 4 August 2026

Ms Jo Whitfield took on notice the following question:

THE CHAIR: And the levy is applied equally across construction in the ACT? Or do you do it based on project size?

Ms Whitfield: It is 0.2 of 1 per cent of the value of that project, valued at over $10,000, but the projects only apply to—it does not apply to a federal government project. So for example, the Barton precinct that has currently been under construction with Lendlease, that project does not pay levy because the federal government is funding it and we cannot tax the federal government.

THE CHAIR: The federal government.

Ms Whitfield: So any federally funded government projects we do not collect a levy from but ACT government and private projects we do.

MR EMERSON: What if they are jointly funded?

Ms Whitfield: I am sorry?

MR EMERSON: Like jointly funded federal and ACT government projects. I guess that federal funding goes to the ACT then we spend it? Do the ACT government projects get taxed?

Ms Whitfield: The ACT government projects pay the levy but the federal government projects are not liable for our levy.

MR EMERSON: I guess I am thinking about the new aquatic centre, for instance, that is going to be fifty-fifty funded.

Ms Whitfield: Yes, honestly I do not know how that one will work. I have not experienced that particular situation. I can take that on notice if you would like some feedback on it but at this stage—

MR EMERSON: Sure, that would be great.

The answer to the Member's question is as follows:

The liability for the payment of the levy under the *Building and Construction Industry Training Levy Act 1999* is with the "project owner". In the case that the ACT and Federal governments are jointly funding a project, the internal agreement between the relevant branches of government would specify who is the project owner.

If in the instance that the Federal government provides funding but does not have any status in terms of project ownership, the liability for the levy would fall to ACT government and be collected in full (i.e. 0.2 of 1% of the project value).

Approved for circulation to the Select Committee on Estimates

Signature: Date: 4/8/26

By the CEO for the Building and Construction Industry Training Fund Authority – Josephine Whitfield