Australian Capital Territory

Long Service Leave (Portable Schemes) Services Industry Employer Levy Determination 2026

Disallowable instrument DI2026-228

made under the

Long Service Leave (Portable Schemes) Act 2009, s 51 (Determination of Levy—employers)

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1 Name of instrument

This instrument is the *Long Service Leave (Portable Schemes) Services Industry Employer Levy Determination 2026*

2 Commencement

This instrument commences on 1 January 2027.

3 Declaration

(1) Under section 51 (2) I determine that the levy payable by employers in the services industry for each quarter is to be 1.07% of the total ordinary wages paid or payable by the employer to the employees.

(2) Under section 51 (2) I determine the levy payable under subsection (1) by employers in the nominated sub-industry of the services industry stated in column 1 in the table below to be discounted by the percentage stated in column 3 for each quarter of the total ordinary wages paid or payable by the employer to the employees for the period stated in column 2.

Column 1 **Sub-industry**	**Column 2** **Period**	**Column 3** **Discount percentage**
Food and Beverage Services within the meaning of ANZSIC, Division H, Subdivision 45	1 January 2027 to 31 December 2027	75%
Food and Beverage Services within the meaning of ANZSIC, Division H, Subdivision 45	1 January 2028 to 31 December 2028	50%

Food and Beverage Services within the meaning of ANZSIC, Division H, Subdivision 45	1 January 2029 to 31 December 2029	25%

4 Revocation

This instrument revokes the *Long Service Leave (Portable Schemes) Services Industry Employer Levy Determination 2024* [DI2024-224].

Michael Pettersson MLA
Minister for Skills, Training and Industrial Relations
26/10/2026