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)**

EXPLANATORY STATEMENT

The *Long Service Leave (Portable Schemes) Act 2009* (the Act) establishes the portable long service leave scheme for workers in a covered industry, namely, building and construction, community sector, security and services.

The Act, as amended by the *Long Service Leave (Portable Schemes) Amendment Act 2023* (the Amendment Act), expands the services industry scheme to additional industries. Coverage of the additional industries will commence on 1 January 2027 with the following industries joining the portable long service leave schemes:

- accommodation and food services (within the meaning of the Australian and New Zealand Standard Industrial Classification (ANZSIC), Division H); and
- hairdressing and beauty services (within the meaning of the ANZSIC, Division S, Class 9511).

Under section 51 (2) of the Act the Minister may determine the levy payable by employers for each quarter.

This instrument relates to the services industry and sets the levy at 1.07% of ordinary wages paid by employers to their employees.

This instrument also sets a discount for food and beverage services employers (within the meaning of ANZSIC, Division H, Subdivision 45) as a sub-industry within the ANZSIC, Division H on the levy payable for three years until 31 December 2029.

The levy payable by food and beverage services employers:

- in the first year of coverage (1 January 2027 – 31 December 2027) the levy payable for each quarter is discounted by 75%
- in the second year of coverage (1 January 2028 – 31 December 2028) the levy payable for each quarter is discounted by 50%

- in the third year of coverage (1 January 2029 – 31 December 2029) the levy payable for each quarter is discounted by 25%.

On 1 January 2030, the full levy will be payable by all employers in the services industry.

Details about the Australian and New Zealand Standard Industrial Classification (ANZSIC) Division H, Subsection 45 can be sourced from the Australian Government's Australia Bureau of Statistic website at www.abs.gov.au.

In making this determination the Minister has had regard to the recommendation of the Long Service Leave Authority's Governing Board in line with the requirements of section 51 (4) of the Act.

On commencement, this instrument will revoke the levy determination for the services industry made under the *Long Service Leave (Portable Schemes) Services Industry Employer Levy Determination 2024* [DI2024-224].