

2025-2026

The Parliament of the
Commonwealth of Australia

HOUSE OF REPRESENTATIVES

As passed by both Houses

**Coal Mining Industry (Long Service
Leave) Legislation Amendment Bill 2026**

No. , 2026

**A Bill for an Act to amend legislation relating to the
black coal mining industry long service leave
scheme, and for related purposes**

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1

Commencement information

Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table	The day this Act receives the Royal Assent.	
2. Schedule 1, Part 1	The day after this Act receives the Royal Assent.	
3. Schedule 1, Part 2	The first day of the second calendar month to start after the day this Act receives the Royal Assent.	

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Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

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(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

8

3 Schedules

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10
11
12

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

2

1 **Schedule 1—Amendments**

2 **Part 1—Amendments commencing day after Royal**
3 **Assent**

4 ***Coal Mining Industry (Long Service Leave) Payroll Levy***
5 ***Collection Act 1992***

6 **1 Subsection 7(2)**

7 Repeal the subsection, substitute:

8 (2) The percentage applicable in respect of a day is 2 percentage points
9 above:

10 (a) unless paragraph (b) applies:

11 (i) the cash rate target most recently published by the
12 Reserve Bank of Australia (the ***Reserve Bank***); or

13 (ii) if the Reserve Bank no longer publishes an interest rate
14 called the cash rate target—the most recent interest rate
15 published by the Reserve Bank that is substantively the
16 same as the cash rate target; or

17 (b) if an interest rate is prescribed by the regulations for the
18 purposes of this paragraph—that interest rate.

19 Note: The cash rate target published by the Reserve Bank is commonly
20 referred to as the cash rate. For details of the cash rate target and other
21 interest rates published by the Reserve Bank, see www.rba.gov.au.

22 **2 Subsection 7(4)**

23 Repeal the subsection.

1 **Part 2—Amendments commencing second month**
2 **after Royal Assent**

3 ***Coal Mining Industry (Long Service Leave) Administration***
4 ***Act 1992***

5 **3 At the end of Division 6 of Part 5A**

6 Add:

7 **39G Employment relating to unpaid levy payment arrangements**

8 (1) This section applies if:

- 9 (a) under Schedule 1 to the Payroll Levy Collection Act, the
10 Board approves an unpaid levy payment arrangement that a
11 person gives to the Corporation; and
12 (b) because of a lack of sufficient information about the
13 employment by the person of an employee covered by the
14 arrangement during a relevant employment period, the
15 entitlement (if any) of the employee to long service leave
16 under this Part cannot be worked out.

17 (2) For the purposes of working out that entitlement:

- 18 (a) any assumptions determined under subsection (3) for the
19 purposes of this paragraph must be made; and
20 (b) any assumptions determined under subsection (3) for the
21 purposes of this paragraph may be made; and
22 (c) any other reasonable assumptions, about the matters about
23 which there is insufficient information, may be made.

24 (3) The Minister may, by legislative instrument, determine
25 assumptions for the purposes of paragraph (2)(a) or (b).

26 (4) In this section:

27 ***cover*** has the same meaning as in Schedule 1 to the Payroll Levy
28 Collection Act.

29 ***relevant employment period*** has the same meaning as in
30 Schedule 1 to the Payroll Levy Collection Act.

1 ***Coal Mining Industry (Long Service Leave) Payroll Levy***
2 ***Collection Act 1992***

3 **4 After section 9**

4 Insert:

5 **9A Payment arrangements for historical arrears of levy**

6 *Schedule 1*

7 Schedule 1 has effect.

8 Note: Schedule 1 applies to certain outstanding amounts of levy. The
9 Schedule:

- 10 (a) allows the Board to approve an arrangement under which
11 approximately 80% of such an outstanding amount is to be paid
12 by instalments within a specified period; and
13 (b) remits the remainder of the outstanding amount.

14 **5 At the end of the Act**

15 Add:

16 **Schedule 1—Payment arrangements for**
17 **historical arrears of levy**

18 Note: See section 9A.

19 **Part 1—Preliminary**
20

21 **1 Simplified outline of this Schedule**

22 A person who, on the unpaid levy calculation day, has unpaid levy
23 may seek to have the Board approve an arrangement under which
24 the person will pay to the Corporation instalments approximating
25 80% of the unpaid levy.

26 If the person complies with the arrangement, the rest of the unpaid
27 levy is remitted.

1 **2 Definitions**

2 Note: A number of expressions used in this Schedule are defined elsewhere
3 in this Act, or in the *Coal Mining Industry (Long Service Leave)*
4 *Administration Act 1992*, including the following:

- 5 (a) Board;
6 (b) Corporation;
7 (c) employer;
8 (d) industrial instrument;
9 (e) levy.

10 In this Schedule:

11 ***base amount*** has the meaning given by clause 25 and subclause
12 26(2).

13 ***commencement day*** means the day this Schedule commences.

14 ***complies***, with an unpaid levy payment arrangement, has the
15 meaning given by clause 21.

16 ***covers***: an unpaid levy payment arrangement that a person gives to
17 the Corporation ***covers***:

- 18 (a) the employee or employees specified in the arrangement
19 under paragraph 9(3)(a); and
20 (b) the period or periods, in relation to each employee covered
21 by the arrangement, specified in the arrangement in relation
22 to the employee under paragraph 9(3)(b); and
23 (c) the wages the person paid to each employee covered by the
24 arrangement during each period covered by the arrangement
25 in relation to the employee.

26 ***draft payment arrangement*** means an arrangement a person gives
27 to the Corporation under subclause 6(2).

28 ***fails to comply***, with an unpaid levy payment arrangement, has the
29 meaning given by subclause 28(2).

30 ***first due day*** has the meaning given by subclause 22(2).

31 ***long service leave payment***, in relation to a person, means a
32 payment made by an employer that was:

- 33 (a) made to the person, or to the person's legal personal
34 representative; and

- 1 (b) made:
2 (i) for long service leave taken by the person during a
3 period of employment with the employer; or
4 (ii) in lieu of untaken long service leave, whether made
5 during a period of employment with the employer or
6 when (or after) the person ceased to be an employee of
7 the employer; and
8 (c) made in pursuance (or purported pursuance) of:
9 (i) a law of a State or Territory; or
10 (ii) an industrial instrument; or
11 (iii) the National Employment Standards (within the
12 meaning of the *Fair Work Act 2009*).

13 **original amount**, of unpaid levy, means the amount of the unpaid
14 levy at the start of the unpaid levy calculation day.

15 **outstanding unpaid levy amount** has the meaning given by
16 subclause 28(4).

17 **relevant employment period** has the meaning given by subclause
18 14(7).

19 **relevant long service leave payment** has the meaning given by
20 subclause 10(5).

21 **subclause 10(8) amount** has the meaning given by subclause
22 10(8).

23 **target amount**, for a target day, has the meaning given by
24 subclauses 22(1) and 29(2).

25 **target day**, under an unpaid levy payment arrangement, has the
26 meaning given by subclause 22(1).

27 **unpaid levy**, in respect of the wages a person paid to an employee
28 during a period, is levy:

- 29 (a) that is payable by the person in respect of the wages; and
30 (b) that was payable before the unpaid levy calculation day; and
31 (c) that had not been paid immediately before the unpaid levy
32 calculation day.

33 **unpaid levy calculation day** has the meaning given by clause 3.

- 1 (i) the day (if any) determined under subclause (3); or
2 (ii) if no day is determined—the day that is 2 months after
3 the unpaid levy calculation day; or
4 (b) if the Corporation is satisfied that there are reasonable
5 grounds for approving a later day—a later day approved by
6 the Corporation at the written request of the person made
7 before the end of:
8 (i) the day mentioned in paragraph (a) of this subclause; or
9 (ii) a day previously approved under this paragraph.
- 10 (3) The Minister may, by legislative instrument, determine a day for
11 the purposes of subparagraph (2)(a)(i). The day must occur more
12 than 2 months after the unpaid levy calculation day.
- 13 (4) To avoid doubt, the Minister may make a determination under
14 subclause (3) even if the 2 months mentioned in
15 subparagraph (2)(a)(ii) have ended.
- 16 (5) For the purposes of paragraph (2)(b), a day must not be extended
17 beyond the day that is 12 months after the unpaid levy calculation
18 day.

19 **Division 2—Draft payment arrangements**

20 **6 Draft payment arrangements**

- 21 (1) This clause applies if a person gives to the Corporation, in
22 accordance with clause 5, a notice indicating the person's intention
23 to give to the Corporation an unpaid levy payment arrangement.
- 24 (2) The person may give to the Corporation, for review under clause 8,
25 an arrangement relating to payment of unpaid levy payable by the
26 person.
- 27 *When draft payment arrangements must be given*
- 28 (3) For the purposes of subclause 9(1), the person must give the draft
29 payment arrangement to the Corporation before the end of the
30 following period starting on the day after the day the person gives
31 the notice to the Corporation under clause 5:
32 (a) if paragraph (b) of this subclause does not apply:

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- 1 (i) the period (if any) determined under subclause (4); or
2 (ii) if no period is determined—6 months;
3 (b) a longer period approved by the Corporation at the written
4 request of the person made before the end of:
5 (i) the period mentioned in paragraph (a) of this subclause;
6 or
7 (ii) a period previously approved under this paragraph.
- 8 (4) The Minister may, by legislative instrument, determine a period for
9 the purposes of subparagraph (3)(a)(i). The period must be longer
10 than 6 months.
- 11 (5) The period must not be extended under paragraph (3)(b) for a total
12 period of more than 3 months.

13 **7 Form of draft payment arrangements**

14 For the purposes of subclause 9(1), a draft payment arrangement
15 that a person gives to the Corporation under clause 6 must be in the
16 form approved under clause 16 for the purposes of this clause.

17 Note: Strict compliance with the form is not required, and substantial
18 compliance is sufficient (see section 25C of the *Acts Interpretation*
19 *Act 1901*).

20 **8 Review by Corporation**

- 21 (1) This clause applies if a person:
22 (a) gives a notice to the Corporation, in accordance with clause
23 5, indicating the person's intention to give to the Corporation
24 an unpaid levy payment arrangement; and
25 (b) gives a draft payment arrangement to the Corporation under
26 clause 6.
- 27 (2) The Corporation must ensure that, within 2 months starting on the
28 day after the day the Corporation receives the draft payment
29 arrangement, an employee or consultant of the Corporation:
30 (a) reviews the draft; and
31 (b) consults with the person (whether orally, or in writing, or
32 both).

1

When unpaid levy payment arrangements must be given

2

(5) For the purposes of paragraph 14(6)(a), the person must give the unpaid levy payment arrangement to the Corporation before the end of the following period starting on the day after the day the person gives the draft payment arrangement to the Corporation:

3

4

5

6

(a) if paragraph (b) of this subclause does not apply:

7

(i) the period (if any) determined under subclause (6); or

8

(ii) if no period is determined—5 months;

9

(b) a longer period approved by the Corporation at the written request of the person made before the end of:

10

11

(i) the period mentioned in paragraph (a) of this subclause;

12

or

13

(ii) a period previously approved under this paragraph.

14

(6) The Minister may, by legislative instrument, determine a period for the purposes of subparagraph (5)(a)(i). The period must be longer than 5 months.

15

16

17

(7) The period must not be extended under paragraph (5)(b) for a total period of more than 6 months.

18

19

10 Form and content of unpaid levy payment arrangements

20

(1) For the purposes of paragraph 14(6)(a), this clause sets out requirements in relation to an unpaid levy payment arrangement a person gives to the Corporation under clause 9.

21

22

23

Approved form

24

(2) The arrangement must be in the form approved under clause 16 for the purposes of this subclause.

25

26

Unpaid levy and wages

27

(3) The arrangement must:

28

(a) specify the total subclause 10(8) amount in respect of the wages covered by the arrangement; and

29

(b) include an audit report in accordance with clause 12; and

30

31

(c) include such information (worked out on any assumptions the person chooses to make under paragraph 11(c)) about the

32

1 wages and employees covered by the arrangement (including
2 information about qualifying service or hours of work) as is
3 required by the form.

4 *Long service leave payments*

- 5 (4) If a relevant long service leave payment has been made in relation
6 to employees covered by the arrangement, the arrangement may
7 specify the payment, including doing all of the following:
8 (a) specifying the amount of the payment;
9 (b) specifying the employee to whom the payment relates;
10 (c) proving the existence and amount of the payment;
11 (d) including such other details as are required by the form.
- 12 (5) A ***relevant long service leave payment***, in relation to an employee
13 covered by the arrangement, means a long service leave payment
14 the person made:
15 (a) at or after the time (worked out on the assumptions
16 mentioned in paragraphs 11(a) and (b) and any assumptions
17 the person chooses to make under paragraph 11(c)) at which
18 unpaid levy in respect of any of the wages, covered by the
19 arrangement, that the person paid to the employee first
20 became payable; and
21 (b) before the time the person gives the arrangement to the
22 Corporation under clause 9.
- 23 (6) If the arrangement specifies one or more long service leave
24 payments under subclause (4) of this clause, the arrangement must:
25 (a) for each employee to whom any of the specified long service
26 leave payments relate:
27 (i) specify the total amount of the specified long service
28 leave payments that relate to the employee; and
29 (ii) specify the total subclause 10(8) amount in respect of
30 the wages, covered by the arrangement, the person paid
31 to the employee; and
32 (iii) specify the time (worked out on the assumptions
33 mentioned in paragraphs 11(a) and (b) and any
34 assumptions the person chooses to make under
35 paragraph 11(c)) at which unpaid levy in respect of any

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- 1 of the wages, covered by the arrangement, that the
2 person paid to the employee first became payable; and
3 (b) specify the total amount of the specified long service leave
4 payments.

5 *Other matters*

- 6 (7) The arrangement must:
7 (a) include any other relevant information required by the form;
8 and
9 (b) include any relevant documents or other evidence required by
10 the form; and
11 (c) otherwise comply with any requirements set out in the form.

12 Note 1: Strict compliance with the form is not required, and substantial
13 compliance is sufficient (see section 25C of the *Acts Interpretation*
14 *Act 1901*).

15 Note 2: The Board may, with the agreement of the person, approve the
16 arrangement as varied to correct minor or technical errors made in the
17 completion of the approved form (see clause 15).

18 *Meaning of subclause 10(8) amount*

- 19 (8) The *subclause 10(8) amount* in respect of wages is equal to what
20 would be the original amount of unpaid levy in respect of the
21 wages if the original amount of unpaid levy were worked out on:
22 (a) the assumptions mentioned in paragraphs 11(a) and (b); and
23 (b) any assumptions the person chooses to make under paragraph
24 11(c).

25 **11 Assumptions**

26 For the purposes of specifying or including information in an
27 unpaid levy payment arrangement that a person gives to the
28 Corporation:

- 29 (a) the person must assume that, in this Act, “eligible wages”
30 had, at all times before the unpaid levy calculation day, the
31 meaning “eligible wages” has on the commencement day;
32 and
33 (b) the person must assume that:

- 1 (i) paragraph 3B(1)(b) of this Act had never been enacted;
2 and
3 (ii) on the unpaid levy calculation day, the reference in
4 subsection 3B(1) to the greater of the amounts
5 mentioned in paragraph 3B(1)(a) and (b) is a reference
6 to the amount referred to in paragraph 3B(1)(a); and
7 (c) if the person does not have sufficient information to work out
8 a matter required to be specified or included in relation to an
9 employee covered by the arrangement—the person may, in
10 working out the matter, make reasonable assumptions about:
11 (i) the employment of the employee; and
12 (ii) the employment of a class of employees of which the
13 employee was a member.

14 **12 Audit reports**

- 15 For the purposes of paragraph 10(3)(b), an unpaid levy payment
16 arrangement must include a report that:
17 (a) is prepared by an auditor; and
18 (b) states that, in the opinion of the auditor, the amount specified
19 in the arrangement under paragraph 10(3)(a) is correct; and
20 (c) includes reasons for the opinion included in the report.

21 **13 Further information**

- 22 (1) Within 30 days after a person gives an unpaid levy payment
23 arrangement to the Corporation under clause 9, the Board may, by
24 written notice to the person, request the person to give the
25 Corporation specified further information or documents in relation
26 to the arrangement.
- 27 (2) For the purposes of paragraphs 14(3)(b) and (6)(b), the person
28 must comply with the notice before the end of:
29 (a) a period no shorter than 30 days stated in the notice; or
30 (b) a longer period approved by the Corporation at the written
31 request of the person before the end of:
32 (i) the period stated in the notice; or
33 (ii) a period previously approved under this paragraph.

1 **Division 4—Approval of unpaid levy payment**
2 **arrangements**

3 **14 Board consideration of unpaid levy payment arrangements**

- 4 (1) This clause applies if a person gives to the Corporation under
5 clause 9 an unpaid levy payment arrangement.

6 *Decisions by the Board*

- 7 (2) Before the end of the period covered by subclause (3) of this
8 clause, the Board must decide:
9 (a) to approve the unpaid levy payment arrangement; or
10 (b) to refuse to approve the arrangement.
- 11 (3) For the purposes of subclause (2), the period covered by this
12 subclause is 30 days starting on the day after:
13 (a) if paragraph (b) of this subclause does not apply—the day the
14 person gives the unpaid levy payment arrangement to the
15 Corporation; or
16 (b) if the Board, by notice under clause 13, requests the person to
17 give the Corporation specified further information or
18 documents—the day the person is required to comply with
19 the notice under that clause.
- 20 (4) The Board must give the person written notice of a decision under
21 subclause (2) of this clause.
- 22 (5) A notice of a decision to refuse to approve the unpaid levy
23 payment arrangement must include:
24 (a) a statement of reasons for the decision; and
25 (b) a statement that, subject to the *Administrative Review*
26 *Tribunal Act 2024*, an application may be made to the
27 Administrative Review Tribunal for review of the Board's
28 decision.
- 29 Note: Clause 17 provides that an application may be made to the
30 Administrative Review Tribunal for review of a decision of the Board
31 to refuse to approve an unpaid levy payment arrangement.

1 **Division 5—Other matters**

2 **16 Approved forms**

- 3 (1) The Corporation must, by notifiable instrument:
- 4 (a) approve a form for the purposes of clause 7; and
- 5 (b) approve a form for the purposes of subclause 10(2).
- 6 (2) An approved form must set out the effect of sections 137.1 and
- 7 137.2 of the *Criminal Code* (about giving false or misleading
- 8 information or documents).
- 9 (3) Without limiting subclause (1) of this clause, an approved form
- 10 may require an arrangement to include any information that could
- 11 be required to be included in a return under section 5 of this Act by
- 12 a form approved under subsection 5(2A) of this Act (disregarding
- 13 paragraph 19(4)(a) of this Schedule).

14 **17 Review by Administrative Review Tribunal**

15 An application may be made to the Administrative Review

16 Tribunal for review of the following decisions by the Board or the

17 Corporation:

- 18 (aa) to refuse to approve a later day to give a notice of intention,
- 19 under paragraph 5(2)(b);
- 20 (a) to refuse to approve a longer period to give a draft payment
- 21 arrangement, under paragraph 6(3)(b);
- 22 (b) to refuse to approve a longer period to give an unpaid levy
- 23 payment arrangement, under paragraph 9(5)(b);
- 24 (c) to refuse to approve a longer period to comply with a notice,
- 25 under paragraph 13(2)(b);
- 26 (d) to refuse to approve an unpaid levy payment arrangement,
- 27 under paragraph 14(2)(b).

28 **18 This Part does not affect unpaid levy**

- 29 To avoid doubt, nothing in this Part affects:
- 30 (a) a person's liability to pay unpaid levy; or
- 31 (b) the amount of unpaid levy payable by a person.

1 the section 6 arrangement ceases to have effect to the extent it
2 relates to unpaid levy in respect of the wages covered by the
3 unpaid levy payment arrangement.

4 *Reporting*

5 (4) The following provisions of this Act do not apply, and are taken
6 never to have applied, in relation to the employment of an
7 employee covered by the arrangement in a relevant employment
8 period:

9 (a) section 5 (returns by employers);

10 (b) section 10 (requirement to give report to Corporation).

11 Note: Levy is generally payable under section 4 of this Act at the end of a
12 period after the end of a month in respect of which a monthly return is
13 required under section 5 of this Act.

14 However, this subclause provides that section 5 of this Act does not
15 apply (and is taken never to have applied) in relation to unpaid levy in
16 respect of the wages covered by the arrangement. As a result,
17 section 4 of this Act also does not apply (and is taken never to have
18 applied) in relation to such unpaid levy.

19 **Division 2—Payment of unpaid levy in instalments and**
20 **remission**

21 **Subdivision A—Payment of unpaid levy in instalments**

22 **20 Application of this Subdivision**

23 This Subdivision applies if the Board approves under clause 14 an
24 unpaid levy payment arrangement a person gives to the
25 Corporation.

26 **21 Complying with unpaid levy payment arrangements**

27 (1) Subject to subclause (3), the person *complies* with the arrangement
28 as soon as subclause (2) begins to apply.

29 (2) This subclause applies if and when the target amount for the sixth
30 target day under the arrangement has been paid.

31 Note: For the purposes of this subclause and subclause (3), payments may be
32 made at any time on or before a target day. The person complies with

1 the arrangement as soon as the target amount for the sixth target day
2 has been paid, provided that it is paid by the end of the sixth target
3 day. This may be at any time after approval of the arrangement and
4 may be before the sixth target day.

- 5 (3) However, the person never *complies* with the arrangement if:
6 (a) a target day under the arrangement occurs before the day on
7 which subclause (2) begins to apply; and
8 (b) at the end of that target day, the target amount for that target
9 day has not been paid.
- 10 (4) To avoid doubt, for the purposes of this clause, it is not necessary
11 for the person to pay more than the target amount for the sixth
12 target day under the arrangement.

13 **22 Meaning of *target day* and *target amount***

- 14 (1) Subject to subclause 24(4) (postponement of target days), each day
15 specified in column 1 of the following table is a *target day* under
16 the arrangement. The *target amount*, for a target day, is the
17 amount, of unpaid levy in respect of the wages covered by the
18 arrangement, that is equal to the amount specified in column 2 of
19 the relevant item.
20

Payments under arrangement

	Column 1	Column 2
Item	Target day	Target amount
1	The first due day	20% of the base amount under the arrangement
2	The first anniversary of the first due day	35% of the base amount under the arrangement
3	The second anniversary of the first due day	50% of the base amount under the arrangement
4	The third anniversary of the first due day	60% of the base amount under the arrangement
5	The fourth anniversary of the first due day	70% of the base amount under the arrangement
6	The fifth anniversary of the first due day	80% of the base amount under the arrangement

- 21 (2) The *first due day* is the day that is:
-

- 1 (a) unless paragraph (b) applies—30 days after the day the
2 Board approves the unpaid levy payment arrangement under
3 clause 14; or
4 (b) if the person is, at the time the Board approves the unpaid
5 levy payment arrangement under clause 14, a small business
6 employer within the meaning of the *Fair Work Act 2009*—6
7 months after the day of the approval.

8 **23 Applications to postpone target days**

- 9 (1) This clause applies to a target day specified in an item of the table
10 in subclause 22(1).
11 (2) The person may make a written application to the Corporation to
12 postpone the target day to another specified day.
13 (3) The specified day must be a day occurring no later than 6 months
14 after the day (the *original target day*) specified in the table.
15 (4) The application must be given to the Corporation no later than
16 2 months before the original target day.
17 (5) No more than one application may be made under this clause in
18 relation to any particular target day.

19 **24 Decisions to postpone target days**

20 *Decisions to postpone target days*

- 21 (1) Within 30 days after an application is made under clause 23 in
22 relation to a target day, the Board may, by written notice to the
23 person:
24 (a) postpone the target day to:
25 (i) the later day applied for; or
26 (ii) a later day that is earlier than that applied for; or
27 (b) refuse to postpone the target day.
28 (2) A notice of a decision under subparagraph (1)(a)(ii) or
29 paragraph (1)(b) of this clause must include:
30 (a) a statement of reasons for the decision; and

1 (b) a statement that, subject to the *Administrative Review*
2 *Tribunal Act 2024*, an application may be made to the
3 Administrative Review Tribunal for review of the Board's
4 decision.

5 *Grounds for decision*

6 (3) The Board may postpone the target day to a later day under
7 subclause (1) of this clause only if the Board is reasonably satisfied
8 that:

9 (a) the application is made in accordance with clause 23; and

10 (b) either:

11 (i) the person would experience significant financial
12 hardship if the postponement were not made; or

13 (ii) exceptional circumstances exist that justify the
14 postponement.

15 *Effect of decisions to postpone target days*

16 (4) If the Board postpones the target day to a later day, this Schedule
17 (other than clause 23 and this clause) have effect as if the reference
18 in column 1 of the table in subclause 22(1) to the original target
19 day were a reference to the later day.

20 *Review by Administrative Review Tribunal*

21 (5) An application may be made to the Administrative Review
22 Tribunal for review of the following decisions by the Board:

23 (a) to postpone a target day under an unpaid levy payment
24 arrangement to a day that is earlier than that applied for,
25 under subparagraph (1)(a)(ii);

26 (b) to refuse to postpone a target day under an unpaid levy
27 payment arrangement, under paragraph (1)(b).

28 (6) If an application to the Administrative Review Tribunal for the
29 review of a decision of the Board under subparagraph (1)(a)(ii) or
30 paragraph (1)(b) of this clause is made under the *Administrative*
31 *Review Tribunal Act 2024*, clause 28 (failure to comply with
32 arrangement) of this Schedule does not apply in relation to the
33 unpaid levy payment arrangement before:

- 1 (a) if the application is withdrawn or dismissed—the time when
2 the application is withdrawn or dismissed; or
3 (b) otherwise—the following time occurring after the
4 Administrative Review Tribunal makes a decision in relation
5 to the application under section 105 of that Act:
6 (i) if a relevant appeal is made—the later of the end of the
7 appeal period and the completion of the relevant appeal;
8 (ii) otherwise—the end of the appeal period.
- 9 (7) For the purposes of subclause (6) of this clause:
10 (a) it does not matter whether or not an order has been made
11 under section 32 of the *Administrative Review Tribunal Act*
12 *2024* staying or otherwise affecting the operation of the
13 decision of the Board; and
14 (b) ***completion, end of the appeal period*** and ***relevant appeal***
15 have the meaning given by subsection 107(7) of that Act.

16 25 Meaning of *base amount*

17 The ***base amount*** under the arrangement is equal to the amount
18 specified in the arrangement under paragraph 10(3)(a).

19 Note: The ***base amount*** is reduced by any long service leave payments
20 specified in the arrangement (see subclause 26(2)).

21 26 Long service leave payments

- 22 (1) This clause applies if the arrangement specifies one or more long
23 service leave payments under subclause 10(4).
24 (2) Despite clause 25, the ***base amount*** under the arrangement is equal
25 to the amount mentioned in clause 25, less the amount specified in
26 the arrangement under paragraph 10(6)(b).

27 Note: Paragraph 10(6)(b) requires the arrangement to specify the total
28 amount of the long service leave payments specified in the
29 arrangement.

30 *Per-employee effect of payment limited to per-employee amount of*
31 *unpaid levy*

- 32 (3) Subclause (4) of this clause applies if the amount specified in the
33 arrangement under subparagraph 10(6)(a)(i) in relation to an

Schedule 1 Amendments

Part 2 Amendments commencing second month after Royal Assent

1 (2) The person *fails to comply* with the arrangement at the end of the
2 first target day (if any), under the arrangement, at which the total
3 amount of unpaid levy, in respect of the wages covered by the
4 arrangement, that has been paid is less than the target amount for
5 the target day.

6 *Due date for payment of outstanding unpaid levy amount*

7 (3) Subject to section 6 of this Act, the outstanding unpaid levy
8 amount is payable on the day after the person first fails to comply
9 with the arrangement.

10 Note 1: Additional levy is payable in relation to any part of the outstanding
11 unpaid levy amount that remains unpaid after the time when it
12 becomes payable (see section 7 of this Act).

13 Note 2: Section 6 of this Act provides for the extension of time for payment of
14 an amount of levy or additional levy, and for payment of such an
15 amount by instalments. For the application of section 6 of this Act to
16 the outstanding unpaid levy amount, see paragraph (5)(a) of this
17 clause.

18 (4) The *outstanding unpaid levy amount* is the total amount of unpaid
19 levy in respect of the wages covered by the arrangement that
20 remains payable at the time the person fails to comply with the
21 arrangement.

22 *Effect of failure to comply with arrangements*

23 (5) Despite subclause 19(2) of this Schedule, when the person fails to
24 comply with the unpaid levy payment arrangement:

25 (a) section 6 of this Act (extension of time and payment by
26 instalments) starts to apply in relation to the outstanding
27 unpaid levy amount; and

28 (b) section 7 of this Act (additional levy) starts to apply in
29 relation to the outstanding unpaid levy amount; and

30 (c) subsection 9(2) of this Act (recovery of levy or additional
31 levy) starts to apply in relation to the outstanding unpaid levy
32 amount, and any amount of additional levy payable in
33 relation to that amount because of paragraph (b) of this
34 subclause.

35 (6) To avoid doubt, for the purposes of section 7 and subsection 9(2)
36 of this Act, as they apply because of subclause (5) of this clause, it

1 is irrelevant whether any additional levy was payable under
2 section 7 of this Act before the Board approved the unpaid levy
3 payment arrangement.

4 **Division 4—Other matters**

5 **29 Unpaid levy payment arrangements do not require payment of**
6 **more than total original amount of unpaid levy**

- 7 (1) Subclause (2) applies if:
8 (a) under clause 14, the Board approves an unpaid levy payment
9 arrangement that a person gives to the Corporation; and
10 (b) the target amount, for a target day under the arrangement, is
11 greater than the total original amount of unpaid levy in
12 respect of the wages covered by the arrangement.

13 Note: This situation may arise due to errors in the arrangement or because of
14 the assumptions mentioned in clause 11.

- 15 (2) Despite subclause 22(1), the *target amount*, for the target day, is
16 the total original amount of unpaid levy in respect of the wages
17 covered by the arrangement.

- 18 (3) To avoid doubt, clause 11 does not affect how the total original
19 amount of unpaid levy in respect of the wages covered by the
20 arrangement is worked out for the purposes of paragraph (1)(b) or
21 subclause (2) of this clause.

22 Note: For reimbursements of overpayments of levy, see section 47 of the
23 Administration Act.
24

(112/25)
