

# Building Services Levy – changes to the remittance and refund processes

The Department of Mines, Industry Regulation and Safety (the Department) administers the Building Services (Complaint Resolution and Administration) Regulations 2011 (the Regulations). A series of reviews have been conducted to ensure the remittance and refund processes in place for Building Services Levy (BSL) are suitable to meet the requirements of the legislation.

As a result of the reviews, it has been identified that the information provided by some permit authorities is not adequate to establish whether BSL has been remitted to the Department in line with the Regulations. There is also no mechanism within the Regulations for the Department to refund applicants directly for any BSL that has been remitted incorrectly.

### What does this mean for permit authorities?

A number of changes have been mandated by the Building Commissioner to ensure the remittance of BSL is executed more accurately. The changes will enable the Department to ensure that only BSL for approved permits is remitted.

#### **BSL** supporting report: Mandatory data requirements

All permit authorities will be required to provide the following key data fields in the BSL supporting report for all remittances received from **November 2018**:

- Permit number
- Site address to which the permit/certificate relates
- Estimated value of works
- · Amount of BSL collected
- Date of approval

The date on which the permit/certificate was **granted or approved** is vital, as this will ensure that only BSL for approved permits/certificates will be remitted to the Department. If a BSL is remitted without all of the information above, it will not be accepted by the Department.

#### A new refund process

From **November 2018** onwards, the Department will only refund the BSL back to permit authorities for any instances where BSL has been incorrectly remitted. The Department **will no longer refund incorrectly remitted BSL to applicants**. Permit authorities may need to change the advice they provide to applicants and any standard letters they issue with advice about seeking a refund of BSL from the Department.

## Updated and new forms

To assist with the changes 'Form 82 – Request for refund' form has been amended so that it can only be used by applicants that would like to apply for a refund of BSL **after a permit has been granted** and due to 'exceptional circumstances'. A framework document offering guidance on what might constitute an 'exceptional circumstance' will be published on the Department's website along with the revised application form.

A new form has also been created: 'Form 83 – Refund Request – Permit Authorities'. This form is to be used in circumstances where BSL has been remitted to the Department in error and needs to be returned to the permit authority.

The Department recognises that these changes might require permit authorities to carry out some process and reporting adjustments. However, longer term, these changes should provide an improved remittance process and, ultimately, a more effective service for applicants.

Should you have any queries about this bulletin, please email BE.Levy@dmirs.wa.gov.au.

#### Disclaimer

The information contained in this bulletin is provided as general information only and should not be relied upon as legal advice or as an accurate statement of the relevant legislation provisions. If you are uncertain as to your legal obligations you should obtain independent legal advice.

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