

## BCITF Levy in WA's resources sector Fact sheet 3 - Inclusions

Further to the works prescribed under the definition of **construction industry** in S3 of the *Construction Industry Portable Paid Long Service Leave Act 1985*, examples of construction work subject to the BCITF Levy in WA's resources sector include:

- New and expanded:
  - ◇ mines;
  - ◇ gas and petroleum wells, platforms and rigs;
  - ◇ pipelines;
  - ◇ satellite and hub and spoke mines;
  - ◇ processing facilities;
  - ◇ LNG plants;
  - ◇ refineries;
  - ◇ power facilities (generation, supply and transmission), except for mobile power supplies;
  - ◇ switchboards;
  - ◇ railways;
  - ◇ port and ship-loading facilities;
  - ◇ airfields;
  - ◇ residential and office accommodation;
  - ◇ commercial buildings such as workshops, fuel depots, laboratories;
  - ◇ liquid and gas storage facilities;
  - ◇ communications infrastructure, signal towers and stations, beacons, lights, cabling and markers;
  - ◇ fencing; and
  - ◇ sealed and unsealed roads, bridges and transportation tunnels.
- New mines and associated infrastructure and processing facilities which replace an existing, but separate, mine held by the same company or joint venture; and
- New gas or petroleum wells, rigs and associated infrastructure and processing facilities which replace an existing, but separate, well or rig held by the same company or joint venture.
- Construction work in sinking shafts and tunnels in underground mines.
- Construction work on existing and secured Floating LNG facilities (not new Floating LNG facilities wholly constructed overseas).
- Construction work in driving in anchor piles, securing chains and hooking up FLNG facilities to the seabed;
- Storage, treatment, supply or disposal of potable water.
- Replacement, alteration, reconfiguration refurbishment or relocation of 1 or more resources facilities or components of resources facilities where the value in aggregate of the works is \$10 million or greater – this includes pipelines, iron ore stackers, LNG trains or components of an LNG train, processing facilities and refineries.
- Repairs, maintenance, renovation, reconfiguration, refurbishment, alteration and relocation of residential and commercial facilities
- Earthworks for site preparation in all of the above examples

## BCITF Levy in WA's resources sector Exclusions

The following construction works are excluded from the BCITF Levy when undertaken in the WA resources sector

Works which are associated with

- a) Resources operational work** (unless the work is on, results in, or otherwise relates to, a residential or commercial facility)
- ◇ work associated with exploration or drilling for resources;
  - ◇ Work associated with exploration or drilling for the purposes of a geosequestration process;
  - ◇ work on or resulting in an unsealed haul road or track that is associated with a resources operation
  - ◇ work on or resulting in a structure that is:
    - \* for the storage, treatment, supply or disposal of non-potable water; and
    - \* associated with a resources operation;
  - ◇ work on or resulting in a structure that is:
    - \* for the storage of tailings, overburden or waste; and
    - \* associated with a resources operation;
  - ◇ work for the excavation or back-filling of soil or overburden that is associated with a resources operation;
  - ◇ work for the environmental remediation, restoration or rehabilitation of ground disturbed by a resources operation;
  - ◇ work for the closure or decommissioning of 1 or more resources facilities (including work associated with environmental remediation, restoration or rehabilitation);
- b) Repair and maintenance**
- ◇ work for the repair or maintenance of 1 or more resources facilities
- c) Work associated with relocation**
- work for the relocation of 1 or more existing resources facilities or a 1 or more components of a resources facility, if the value in aggregate of the work, estimated in accordance with Schedule 2 of the Act is \$10 million or less
- d) Work associated with replacement, renovation, alteration, reconfiguration or refurbishment**
- ◇ work for the replacement, renovation, alteration, reconfiguration or refurbishment—or any combination of these activities—of 1 or more resources facilities, if the value in aggregate of the work, estimated in accordance with Schedule 2 of the Act, is \$10 million or less where the facility has been, is being, or is to be closed or decommissioned.