



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

No. 61, 1992

Compilation No. 7

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About this compilation

This compilation

This is a compilation of the *Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992* that shows the text of the law as amended and in force on 6 November 2018 (the *compilation date*).

The notes at the end of this compilation (the *endnotes*) include information about amending laws and the amendment history of provisions of the compiled law.

Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Legislation Register (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Legislation Register for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Editorial changes

For more information about any editorial changes made in this compilation, see the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Legislation Register for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

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**An Act relating to the collection of levy imposed by
the *Coal Mining Industry (Long Service Leave)
Payroll Levy Act 1992*, and for related purposes**

1 Short title

This Act may be cited as the *Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992*.

2 Commencement

This Act commences on the same day as the *Coal Mining Industry (Long Service Leave) Payroll Levy Act 1992*.

3 Interpretation

In this Act, unless the contrary intention appears:

Administration Act means the *Coal Mining Industry (Long Service Leave) Administration Act 1992*.

base rate of pay has the same meaning as in the *Fair Work Act 2009*.

Board means the Board of Directors of the Corporation.

civil penalty provision has the same meaning as in the Regulatory Powers Act.

Corporation means the Coal Mining Industry (Long Service Leave Funding) Corporation established by the Administration Act.

eligible employee has the same meaning as in the Administration Act.

eligible wages has the meaning given by section 3B.

employer has the same meaning as in the Administration Act.

executive officer has the same meaning as in the *Coal Mining Industry (Long Service Leave) Administration Act 1992*.

financial statements, in relation to a company in relation to a financial year of the company, means the company's financial statements for that year for the purposes of the *Corporations Act 2001*.

Fund means the Coal Mining Industry (Long Service Leave) Fund maintained by the Corporation under section 40 of the Administration Act.

Levy means levy imposed by the *Coal Mining Industry (Long Service Leave) Payroll Levy Act 1992*.

month means one of the 12 months of the calendar year.

Regulatory Powers Act means the *Regulatory Powers (Standard Provisions) Act 2014*.

salary sacrifice arrangement means an arrangement under which an employee chooses to:

- (a) forgo a percentage or amount payable to the employee in relation to the performance of work; but
- (b) receive some other form of benefit or remuneration.

taxation law has the same meaning as in the *Taxation Administration Act 1953*.

3A Application of *Criminal Code*

- (1) Chapter 2 of the *Criminal Code* applies to all offences against this Act.

Note: Chapter 2 of the *Criminal Code* sets out the general principles of criminal responsibility.

- (2) For the purposes of applying Chapter 2 of the *Criminal Code* to an offence in a provision referred to in column 1 of an item in the following table, the physical elements of the offence are set out in the provision referred to in column 2 of the item:

Physical elements for certain offences		
Item	Column 1 Offence	Column 2 Provision setting out physical elements of the offence
1	section 5	subsection 5(1)
2	section 10	subsection 10(1)
3	section 10A	subsection 10A(3)

3B Meaning of *eligible wages*

- (1) If an eligible employee is paid a base rate of pay and is not a casual employee, the employee's *eligible wages* are the greater of:
 - (a) the base rate of pay paid to the employee, including incentive-based payments and bonuses; and
 - (b) 75% of the base rate of pay paid to the employee, including:
 - (i) incentive-based payments and bonuses; and
 - (ii) overtime or penalty rates; and
 - (iii) allowances (other than those for reimbursement of expenses).
- (2) If an eligible employee is paid an annual salary, the employee's *eligible wages* are the annual salary paid to the employee, including incentive-based payments and bonuses but excluding:
 - (a) overtime or penalty rates; and
 - (b) shift-loadings.
- (3) If an eligible employee is a casual employee, the employee's *eligible wages* are the base rate of pay paid to the employee, including incentive-based payments and bonuses.
- (4) In this section:
 - (a) a reference to the base rate of pay paid to an employee is a reference to the employee's base rate of pay before any amounts are deducted under a salary sacrifice arrangement; and

- (b) a reference to the annual salary paid to an employee is a reference to the employee's annual salary before any amounts are deducted under a salary sacrifice arrangement; and
- (c) a reference to an incentive-based payment paid to an employee is a reference to a payment of that kind that is paid to the employee at least once a month; and
- (d) a reference to a bonus paid to an employee is a reference to a bonus that is paid to the employee at least once a month.

4 Due date for payment

Subject to section 6, levy in respect of eligible wages paid to eligible employees for their employment during a month is payable at the end of the period within which a return is required by this Act to be made in respect of that month.

5 Returns by employers

- (1) A person who employs an eligible employee at any time during a month must, within 28 days after the end of that month, make a return in accordance with subsection (2) in respect of that month.

Civil penalty: 40 penalty units.

- (2) A return for the purposes of this section:
 - (a) must be made:
 - (i) if the Corporation has given written notice to the person who is required to make the return that a person specified in the notice is authorised, in lieu of the Corporation, to receive returns under this section—to the specified person in such manner as is prescribed by the regulations or, if there are no such regulations, as that person directs; or
 - (ii) otherwise—to the Corporation in such manner as is prescribed by the regulations or, if there are no such regulations, as the Board directs; and

- (b) must be in accordance with a form approved by the Board;
and
 - (c) must contain such information as is required by that form.
- (3) A person commits an offence of strict liability if the person contravenes subsection (1).

Penalty: 30 penalty units.

Note 1: For offences of strict liability, see section 6.1 of the *Criminal Code*.

Note 2: For the physical elements of this offence, see subsection 3A(2) of this Act.

6 Extension of time and payment by instalments

- (1) The Corporation may, in such circumstances as the Corporation thinks fit, extend the time for payment of an amount of levy for such period or periods as the Corporation determines, and, if the Corporation does so, the levy is payable accordingly.
- (2) The Corporation may, in such circumstances as the Corporation thinks fit, permit the payment of an amount of levy to be made by instalments in such amounts and at such times as the Corporation determines, and, subject to subsection (3), each instalment is payable at the time so determined in relation to that instalment.
- (3) If the Corporation permits the payment of an amount of levy to be made by instalments and an instalment of an amount of levy is not paid on or before the time for the due payment of the instalment, the whole of the amount outstanding becomes payable at that time.
- (4) In this section:

levy includes additional levy under section 7.

7 Additional levy

- (1) If any levy remains unpaid on any day after the time when it became payable, or would apart from section 6 have become payable, additional levy is payable by way of penalty by the person

liable to pay the levy, at the percentage applicable under subsection (2) in respect of that day, on the amount unpaid, computed from that time or, if under section 6 the Corporation has granted an extension of time for payment of the levy or has permitted payment of the levy to be made by instalments, from such date as the Corporation determines, not being a date before the date on which the levy was originally payable.

- (2) The percentage applicable in respect of a day is 2 percentage points above the maximum indicator interest rate for that day, where:

maximum indicator interest rate, in relation to a day, means the higher or the highest, as the case may be, of the range of rates of interest per annum current on that day quoted by the Reserve Bank, on the basis of reports by each bank regarded by the Reserve Bank as a major trading bank operating in Australia, in respect of overdrafts of \$100,000 or more.

- (3) If judgment is given by, or entered in, a court for payment of:

- (a) an amount of levy; or
- (b) an amount that includes an amount of levy;

then:

- (c) the levy is not taken, for the purposes of subsection (1), to have ceased to be payable merely because of the giving or entering of the judgment; and
- (d) if the judgment debt carries interest, the additional levy that would, apart from this paragraph, be payable under this section in relation to the levy is, by force of this paragraph, reduced by:
 - (i) in a case to which paragraph (a) applies—the amount of the interest; or
 - (ii) in a case to which paragraph (b) applies—the amount worked out in accordance with the formula:

$$\text{amount of interest} \times \frac{\text{amount of the levy}}{\text{amount of the judgment debt.}}$$

- (4) In this section:
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bank includes, but is not limited to, a body corporate that is an ADI (authorised deposit-taking institution) for the purposes of the *Banking Act 1959*.

8 Remission of additional levy

- (1) If additional levy is payable by a person under section 7 in relation to an amount of levy, the person may request the Corporation in writing to remit the additional levy or a part of the additional levy.
- (2) If such a request is made and:
 - (a) the Corporation is satisfied that:
 - (i) the circumstances that contributed to the delay in payment of the levy were not due to, or caused directly or indirectly by, an act or omission of the person; and
 - (ii) the person has taken reasonable action to mitigate, or mitigate the effects of, those circumstances; or
 - (b) the Corporation is satisfied that:
 - (i) the circumstances that contributed to the delay in payment of the levy were due to, or caused directly or indirectly by, an act or omission of the person; and
 - (ii) the person has taken reasonable action to mitigate, or mitigate the effects of, those circumstances; and
 - (iii) having regard to the nature of those circumstances, it would be fair and reasonable to remit the additional levy or part of the additional levy; or
 - (c) the Corporation is satisfied that there are special circumstances because of which it would be fair and reasonable to remit the additional levy or part of the additional levy;the Corporation may remit the additional levy or part of the additional levy.
- (3) The Corporation must give to the person who made the request written notice of the Corporation's decision on the request.
- (4) If the Corporation does not make a decision on the request within 30 days after the request is made, the Corporation is taken for the

purposes of this section to have made a decision refusing the request.

- (5) Notice of the Corporation's decision on a request must include a statement to the effect that:
- (a) subject to the *Administrative Appeals Tribunal Act 1975*, application may be made by or on behalf of the person who made the request to the Administrative Appeals Tribunal for review of the decision; and
 - (b) except where subsection 28(4) of that Act applies, application may be made in accordance with section 28 of that Act by or on behalf of that person for a statement in writing setting out the findings on material questions of fact, referring to the evidence or other material on which those findings were based and giving the reasons for the decision.
- (6) A failure to comply with a requirement of subsection (5) in relation to a decision does not affect the validity of the decision.
- (7) Subject to the *Administrative Appeals Tribunal Act 1975*, an application may be made to the Administrative Appeals Tribunal by a person who has made a request under subsection (1) for review of a decision by the Corporation on the request.
- (8) In subsection (7):

decision has the same meaning as in the *Administrative Appeals Tribunal Act 1975*.

9 Recovery of levy or additional levy

- (1) An amount of levy, or an amount of additional levy under section 7, is a debt due to the Commonwealth, and payable:
- (a) if the Corporation has given written notice to the person who is liable to pay the amount that a person specified in the notice is authorised, in lieu of the Corporation, to receive such an amount—to the specified person in such manner as is prescribed by the regulations or, if there are no such regulations, as that person directs; or

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- (b) otherwise—to the Corporation in such manner as is prescribed by the regulations or, if there are no such regulations, as the Board directs.
 - (2) An amount of levy, or an amount of additional levy under section 7, that is payable but has not been paid may be sued for and recovered by the Corporation or by the other person (if any) to whom the amount is payable, as the case may be, in any court of competent jurisdiction.
 - (3) The annual report prepared by the Board and given to the Minister under section 46 of the *Public Governance, Performance and Accountability Act 2013* for a period must include particulars of:
 - (a) any amounts paid to, or recovered by, the Corporation or another person under this section during the period; and
 - (b) any proceedings brought by the Corporation to recover an amount under subsection (2) during the period.

10 Requirement to give report to Corporation

- (1) If a person employs an eligible employee at any time during a financial year, the person must, no later than 6 months after the end of the financial year, give to the Corporation a report prepared by an auditor that:
 - (a) states whether, in the opinion of the auditor, the person has paid all amounts of levy, or amounts of additional levy under section 7, that the person was required to pay in respect of the financial year; and
 - (b) if, in the opinion of the auditor, the person has not paid all amounts of such levy or additional levy—specifies in what respect and to what extent, in the opinion of the auditor, the person has not paid those amounts; and
 - (c) if, during the financial year, the person was paid an amount under Part 7 of the *Administration Act*—states whether, in the opinion of the auditor, the amount paid is correct; and
 - (d) includes reasons for the opinions contained in the report.

Civil penalty: 40 penalty units.

- (2) A person commits an offence of strict liability if the person contravenes subsection (1).

Penalty: 30 penalty units.

Note 1: For offences of strict liability, see section 6.1 of the *Criminal Code*.

Note 2: For the physical elements of this offence, see subsection 3A(2) of this Act.

10A Corporation may require auditor to give report

- (1) If a person employs an eligible employee at any time during a particular period, the Board may, by written notice given to the person's auditor, require the auditor to give to the Corporation, by the time specified in the notice, a report prepared by the auditor that:
- (a) states whether, in the opinion of the auditor, the person has paid all amounts of levy, or amounts of additional levy under section 7, that the person was required to pay in respect of the period; and
 - (b) if, in the opinion of the auditor, the person has not paid all amounts of such levy or additional levy—specifies in what respect and to what extent, in the opinion of the auditor, the person has not paid those amounts; and
 - (c) if, during the period, the person was paid an amount under Part 7 of the Administration Act—states whether, in the opinion of the auditor, the amount paid is correct; and
 - (d) includes reasons for the opinions contained in the report.
- (2) The time specified in the notice must be at least 28 days after the day the notice is given to the auditor.
- (3) If an auditor is given a notice under subsection (1), the auditor must comply with the notice.

Civil penalty: 40 penalty units.

- (4) An auditor commits an offence of strict liability if the auditor contravenes subsection (3).

Penalty: 30 penalty units.

Note 1: For offences of strict liability, see section 6.1 of the *Criminal Code*.

Note 2: For the physical elements of this offence, see subsection 3A(2) of this Act.

10B Payment of auditor fees

- (1) A person is liable to pay to an auditor such fees as the auditor reasonably charges for preparing a report in respect of the person for the purposes of section 10 or 10A.
- (2) If:
 - (a) a person's auditor gives a report in respect of a particular period to the Corporation in response to a notice under subsection 10A(1); and
 - (b) the report states that, in the opinion of the auditor, the person has paid all amounts of levy, or amounts of additional levy under section 7, that the person was required to pay in respect of the period;there is payable to the person out of the Fund an amount equal to the amount paid by the person to the auditor under subsection (1) in respect of the report.

11 Functions of Corporation under this Act

- (1) The Corporation has the following functions on behalf of the Commonwealth under this Act:
 - (a) to receive returns made, or financial statements or certificates given, under this Act; and
 - (b) to receive payments of levy made under this Act; and
 - (c) to receive payments of additional levy made under section 7; and
 - (d) to sue for and recover amounts of levy and amounts of additional levy that have not been paid.
- (2) The Corporation may, on behalf of the Commonwealth, enter into an agreement with a person authorising that person to perform on

behalf of the Commonwealth any one or more of the functions referred to in subsection (1).

- (3) The Commissioner of Taxation has power to enter into an agreement with the Corporation under subsection (2) for the performance by the Commissioner of Taxation of a function referred to in subsection (1) and, if such an agreement is entered into, the Corporation is liable to pay to the Commissioner of Taxation such charges for the performance of that function as are agreed between the Corporation and the Commissioner of Taxation.

12 Access to premises and books

- (1) This section applies if the Corporation enters into an agreement under subsection 11(2) authorising the Commissioner of Taxation to perform a function referred to in subsection 11(1).
- (2) An officer of the Commonwealth authorised in writing by the Commissioner of Taxation to exercise powers under this section is entitled at all reasonable times to full and free access to all premises and books for the purpose of performing the function, and for that purpose may make copies of, or take extracts from, any such book.
- (3) An officer is not entitled to enter or remain in or on any premises under this section if, on being requested by the occupier of the premises for proof of authority, the officer does not produce his or her authority under subsection (2).
- (4) The occupier of any premises entered or proposed to be entered by an officer under subsection (2) must provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this section.

Penalty: 30 penalty units.

13 Power to obtain information and evidence

- (1) This section applies if the Corporation enters into an agreement under subsection 11(2) authorising the Commissioner of Taxation to perform a function referred to in subsection 11(1).
- (2) The Commissioner of Taxation, or an officer of the Commonwealth authorised in writing by the Commissioner of Taxation to exercise powers under this section, by written notice given to a person, including a person employed by or in connection with a Department, or an authority, of the Commonwealth, of a State or of a Territory, may require the person:
 - (a) to give to the Commissioner of Taxation or officer such information as the Commissioner of Taxation or officer requires for the purpose of the performance of the function; and
 - (b) to attend before the Commissioner of Taxation or officer and:
 - (i) give evidence; and
 - (ii) produce all books in the possession of the person; relating to any matters connected with the performance of the function.
- (3) The Commissioner of Taxation or authorised officer may require the information or evidence to be given on oath, and either orally or in writing, and for that purpose may administer an oath.
- (4) Subject to subsections (5) and (6), a person who attends before the Commissioner of Taxation or an authorised officer under subsection (2) is entitled to be paid by the Commissioner of Taxation:
 - (a) the prescribed allowance in respect of each day or part of a day on which the person so attends; and
 - (b) amounts equal to any reasonable expenses incurred by the person for transport, meals and accommodation in connection with the person's attendance.
- (5) A person is not entitled under subsection (4) to be paid in respect of any expenses unless the person produces to the Commissioner of

Taxation or authorised officer sufficient documentary evidence to establish that the person incurred those expenses.

- (6) A person is not entitled under subsection (4) to payment of an amount or amounts in respect of an allowance or expenses for any attendance or attendances pursuant to a particular notice except to the extent to which the amount, or the total of the amounts, that, apart from this subsection, would be payable to the person under that subsection in respect of an allowance or expenses for that attendance or those attendances exceeds \$500.
- (7) If an amount is paid by the Commissioner of Taxation to a person under this section, an amount equal to the amount so paid is payable to the Commissioner of Taxation out of the Fund.
- (8) A person must not fail to comply with a notice under subsection (2).

Penalty: 30 penalty units.

- (8A) Subsection (8) is an offence of strict liability.

Note: For *strict liability*, see section 6.1 of the *Criminal Code*.

- (9) A person must not, in purported compliance with a notice under subsection (2), give information or evidence knowing that the information or evidence is false or misleading.

Penalty for a contravention of this subsection: Imprisonment for 6 months.

13A Civil penalty provisions

Enforceable civil penalty provisions

- (1) Each civil penalty provision of this Act is enforceable under Part 4 of the Regulatory Powers Act.

Note: Part 4 of the Regulatory Powers Act allows a civil penalty provision to be enforced by obtaining an order for a person to pay a pecuniary penalty for the contravention of the provision.

Authorised applicant

- (2) For the purposes of Part 4 of the Regulatory Powers Act, the Corporation, on behalf of the Commonwealth, is an authorised applicant in relation to the civil penalty provisions of this Act.
- (3) The Corporation may, by writing under its seal, delegate its powers as an authorised applicant in relation to the civil penalty provisions of this Act to:
 - (a) a member of the Board of Directors of the Corporation; or
 - (b) a person employed by the Corporation; or
 - (c) a person engaged by the Corporation under a contract; or
 - (d) a person employed by a person referred to in paragraph (c).

Relevant court

- (4) For the purposes of Part 4 of the Regulatory Powers Act, each of the following courts is a relevant court in relation to the civil penalty provisions of this Act:
 - (a) the Federal Court;
 - (b) the Federal Circuit Court.

Additional matters to be taken into account in determining a pecuniary penalty

- (5) In addition to the matters the court must take into account under subsection 82(6) of the Regulatory Powers Act in determining the pecuniary penalty for the contravention of a civil penalty provision of this Act, if the person who contravened the civil penalty provision is a body corporate, the court must take into account:
 - (a) the level of the employees, officers or agents of the body corporate involved in the contravention; and
 - (b) whether the body corporate exercised due diligence to avoid the contravention; and
 - (c) whether the body corporate had a corporate culture conducive to compliance.

13B Civil penalty provisions contravened by executive officers

An executive officer of a body corporate contravenes this section if:

- (a) the body corporate contravenes a civil penalty provision; and
- (b) the officer knew that the contravention would occur; and
- (c) the officer was in a position to influence the conduct of the body in relation to the contravention; and
- (d) the officer failed to take all reasonable steps to prevent the contravention.

Civil penalty: 60 penalty units.

13C Establishing whether an executive officer took reasonable steps to prevent the contravention of a civil penalty provision

- (1) For the purposes of section 13B, in determining whether an executive officer of a body corporate failed to take all reasonable steps to prevent the contravention of a civil penalty provision, a court is to have regard to:
 - (a) what action (if any) the officer took towards ensuring that the body's employees, agents and contractors have a reasonable knowledge and understanding of the requirements to comply with this Act, in so far as those requirements affect the employees, agents or contractors concerned; and
 - (b) what action (if any) the officer took when the officer became aware that the body was contravening this Act.
- (2) This section does not, by implication, limit the generality of section 13B.

14 Secrecy

- (1) In this section:

officer means a person:

- (a) who is or has been appointed or employed by the Commonwealth; or

- (b) to whom powers or functions have been delegated by the Commissioner of Taxation;
and who, because of the appointment or employment or in the course of the employment, or because of, or in the course of the exercise of powers or the performance of functions under, the delegation, as the case may be, may acquire or has acquired information with respect to the affairs of any other person disclosed or obtained under or for the purposes of this Act.
- (2) For the purposes of this section, a person who, although not appointed or employed by the Commonwealth, performs services for the Commonwealth is taken to be employed by the Commonwealth.
- (3) Subject to subsection (5), a person who is or has been an officer must not directly or indirectly:
- (a) make a record of any information with respect to the affairs of a second person; or
 - (b) divulge or communicate to a second person any information with respect to the affairs of a third person;
- being information disclosed or obtained under or for the purposes of this Act and acquired by the person because of the person's appointment or employment by the Commonwealth or in the course of such employment, or because of the delegation to the person of powers or functions by the Commissioner of Taxation or in the course of the exercise of such powers or the performance of such functions, as the case may be.
- Penalty: 100 penalty units or imprisonment for 2 years, or both.
- (3A) Subsection (3) does not apply if the person is acting:
- (a) for the purposes of this Act; or
 - (b) in the performance of the person's duties as an officer.

Note: A defendant bears an evidential burden in relation to the matter in paragraph (3A)(a) or (b) (see subsection 13.3(3) of the *Criminal Code*).

- (4) Except when it is necessary to do so for the purpose of carrying into effect the provisions of a taxation law, a person who is or has been an officer is not required:
- (a) to produce in court any document made or given under or for the purposes of this Act; or
 - (b) to divulge or communicate to a court a matter or thing with respect to information disclosed or obtained under or for the purposes of this Act;
- being a document or information acquired by the person because of the person's appointment or employment by the Commonwealth or in the course of such employment, or because of the delegation to the person of powers or functions by the Commissioner of Taxation, or in the course of the exercise of such powers or the performance of such functions, as the case may be.
- (5) Nothing in subsection (3) prohibits the Commissioner of Taxation, a Second Commissioner of Taxation, a Deputy Commissioner of Taxation, or a person authorised by any of them, from communicating any information to a person performing, as an officer, duties in relation to a taxation law, for the purpose of enabling the person to perform those duties.
- (6) For the purposes of subsection (3), an officer is taken to have communicated information to another person in contravention of that subsection if:
- (a) the officer communicates that information to any Minister of State of the Commonwealth, any Minister of the Crown of a State, any Minister for the Australian Capital Territory or any Minister of the Northern Territory; and
 - (b) the information was acquired by the officer otherwise than for the purposes of Part II of the *Taxation Administration Act 1953*.
- (7) An officer must, if and when required by the Commissioner of Taxation, a Second Commissioner of Taxation or a Deputy Commissioner of Taxation to do so, make an oath or declaration, in a manner and form specified by the Commissioner of Taxation by

writing, to maintain secrecy in conformity with the provisions of this section.

15 Regulations

The Governor-General may make regulations:

- (a) prescribing all matters required or permitted by this Act to be prescribed; or
- (b) necessary or convenient to be prescribed for carrying out or giving effect to this Act or for facilitating the collection or recovery of amounts of levy or amounts of additional levy under section 7;

and, in particular:

- (c) providing for the manner of payment of levy and of amounts of additional levy under section 7; and
- (d) requiring employers to keep records relating to the employment of eligible employees; and
- (e) requiring employers to give to such persons as are prescribed information relating to the employment of eligible employees; and
- (ea) requiring employers to appoint an auditor; and
- (f) prescribing penalties, not exceeding 50 penalty units, for offences against the regulations.

Endnotes

Endnote 1—About the endnotes

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Editorial changes

The *Legislation Act 2003* authorises First Parliamentary Counsel to make editorial and presentational changes to a compiled law in preparing a compilation of the law for registration. The changes must not change the effect of the law. Editorial changes take effect from the compilation registration date.

If the compilation includes editorial changes, the endnotes include a brief outline of the changes in general terms. Full details of any changes can be obtained from the Office of Parliamentary Counsel.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can

Endnote 1—About the endnotes

be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnotes

Endnote 2—Abbreviation key

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ad = added or inserted	o = order(s)
am = amended	Ord = Ordinance
amdt = amendment	orig = original
c = clause(s)	par = paragraph(s)/subparagraph(s) /sub-subparagraph(s)
C[x] = Compilation No. x	pres = present
Ch = Chapter(s)	prev = previous
def = definition(s)	(prev...) = previously
Dict = Dictionary	Pt = Part(s)
disallowed = disallowed by Parliament	r = regulation(s)/rule(s)
Div = Division(s)	reloc = relocated
ed = editorial change	renum = renumbered
exp = expires/expired or ceases/ceased to have effect	rep = repealed
F = Federal Register of Legislation	rs = repealed and substituted
gaz = gazette	s = section(s)/subsection(s)
LA = <i>Legislation Act 2003</i>	Sch = Schedule(s)
LIA = <i>Legislative Instruments Act 2003</i>	Sdiv = Subdivision(s)
(md) = misdescribed amendment can be given effect	SLI = Select Legislative Instrument
(md not incorp) = misdescribed amendment cannot be given effect	SR = Statutory Rules
mod = modified/modification	Sub-Ch = Sub-Chapter(s)
No. = Number(s)	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992	61, 1992	26 June 1992	26 June 1993 (s 2)	
Financial Sector Reform (Consequential Amendments) Act 1998	48, 1998	29 June 1998	Sch 1 (item 34): 1 July 1998 (s 2(2))	—
Corporations (Repeals, Consequential and Transitionals) Act 2001	55, 2001	28 June 2001	s 4–14 and Sch 3 (items 101, 102): 15 July 2001 (s 2(1), (3))	s 4–14
Employment, Workplace Relations and Small Business Legislation Amendment (Application of Criminal Code) Act 2001	142, 2001	1 Oct 2001	s 4 and Sch 1 (items 2–9): 2 Oct 2001 (s 2(1))	s 4
Financial Framework Legislation Amendment Act 2005	8, 2005	22 Feb 2005	s 4 and Sch 1 (items 117, 496): 22 Feb 2005 (s 2(1) items 1, 2, 10)	s 4 and Sch 1 (item 496)
Coal Mining Industry (Long Service Leave) Legislation Amendment Act 2011	142, 2011	29 Nov 2011	Sch 1 (items 51–55) and Sch 3: 1 Jan 2012 (s 2(1) item 2)	Sch 3 (items 5, 21–26)
Public Governance, Performance and Accountability (Consequential and Transitional Provisions) Act 2014	62, 2014	30 June 2014	Sch 8 (item 55) and Sch 14: 1 July 2014 (s 2(1) items 6, 14)	Sch 14

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

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Compilation No. 7

Compilation date: 6/11/18

Registered: 14/11/18

Endnotes

Endnote 3—Legislation history

Act	Number and year	Assent	Commencement	Application, saving and transitional provisions
as amended by				
Public Governance and Resources Legislation Amendment Act (No. 1) 2015	36, 2015	13 Apr 2015	Sch 2 (items 7–9) and Sch 7: 14 Apr 2015 (s 2)	Sch 7
as amended by				
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 486): 5 Mar 2016 (s 2(1) item 2)	—
Acts and Instruments (Framework Reform) (Consequential Provisions) Act 2015	126, 2015	10 Sept 2015	Sch 1 (item 495): 5 Mar 2016 (s 2(1) item 2)	—
Regulatory Powers (Standardisation Reform) Act 2017	124, 2017	6 Nov 2017	Sch 4 (items 37–45): 6 Nov 2018 (s 2(1) item 3)	Sch 4 (item 45)

Endnote 4—Amendment history

Endnote 4—Amendment history

Provision affected	How affected
s 3	am No 55, 2001; No 142, 2011; No 124, 2017
s 3A	ad No 142, 2001 am No 142, 2011
s 3B	ad No 142, 2011
s 4	rs No 142, 2011
s 5	am No 142, 2001; No 142, 2011; No 124, 2017
s 7	am No 48, 1998
s 9	am No 8, 2005; No 142, 2011; No 62, 2014
s 10	am No 55, 2001; No 142, 2001 rs No 142, 2011 am No 124, 2017
s 10A	ad No 142, 2011 am No 124, 2014
s 10B	ad No 142, 2011
s 12	am No 142, 2011
s 13	am No 142, 2001; No 142, 2011
s 13A	ad No 124, 2014
s 13B	ad No 124, 2014
s 13C	ad No 124, 2014
s 14	am No 142, 2001; No 142, 2011
s 15	am No 142, 2011