The CITF Levy is applied on all costs of building or construction work, which will be taken to include:

Professional fees associated with building or construction work to the extent that the professional activity amounts to a close oversight, supervision, management or monitoring of the performance of the building or construction work.

It is the Board’s view that the costs of professional fees will be included for any activity that involves the close oversight, supervision, management or monitoring of the performance of the building or construction work and includes:

> project management
> construction management
> building consultancies
> on-site engineers
> overseers etc
Not included in the costs of building or construction work to which the CITF Levy is applied are:

Professional fees for any activity that is of a preliminary nature and not directly associated with the close oversight, supervision, management or monitoring of the performance of the building or construction work.

It is the Board’s view that the costs of professional fees for any activity that is of a preliminary nature and not directly associated with the close oversight, supervision, management or monitoring of the performance of the building or construction work are to be excluded.

This includes:

- concept design
- feasibility studies
- building design
- planning
- seeking planning approval
- seeking building rules consent
- quantity surveying
- engineering design