



New South Wales

Revenue and Other Legislation Amendment Bill 2025

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I certify that this public bill, which originated in the Legislative Assembly, has finally passed the Legislative Council and the Legislative Assembly of New South Wales.

*Clerk of the Legislative Assembly.
Legislative Assembly,
Sydney,* , 2025



New South Wales

Revenue and Other Legislation Amendment Bill 2025

Act No , 2025

An Act to amend certain revenue and other legislation for particular purposes; and to make related and consequential amendments to other legislation.

I have examined this bill and find it to correspond in all respects with the bill as finally passed by both Houses.

Assistant Speaker of the Legislative Assembly.

The Legislature of New South Wales enacts—

1 Name of Act

This Act is the *Revenue and Other Legislation Amendment Act 2025*.

2 Commencement

This Act commences, or is taken to have commenced, as follows—

- (a) for Schedule 6—on 15 December 2023,
- (b) for Schedule 8[11] and [12]—on a day or days to be appointed by proclamation,
- (c) otherwise—on the date of assent to this Act.

Schedule 1 Amendment of First Home Owner Grant and Shared Equity Act 2000 No 21

Section 47 Protection of confidential information

Insert after section 47(3)(b)(i)—

- (ia) the *Unclaimed Money Act 1995*,

Schedule 2 Amendment of Government Sector Finance Act 2018 No 55

Section 10.3B Transfers between funds

Omit section 10.3B(3) and (4). Insert instead—

- (3) This section does not apply to the following funds—
 - (a) the NSW Generations (Debt Retirement) Fund established under the *NSW Generations Funds Act 2018*,
 - (b) a Fund within the meaning of the *Long Service Corporation Act 2010*,
 - (c) the Motor Accident Injuries Treatment and Care Benefits Fund established under the *Motor Accident Injuries Act 2017*,
 - (d) the Lifetime Care and Support Authority Fund established under the *Motor Accidents (Lifetime Care and Support) Act 2006*,
 - (e) the Workers' Compensation (Dust Diseases) Fund established under the *Workers' Compensation (Dust Diseases) Act 1942*.

Schedule 3 Amendment of Mining Act 1992 No 29

[1] Section 121 Power of decision-maker in relation to transfer approval applications

Insert after section 121(7)—

- (7A) If the application is approved, the decision-maker may, by written notice given to the proposed transferor and transferee, specify the following amounts, whether or not the amounts are the subject of a dispute or objection—
 - (a) an amount of unpaid royalties payable under the authority,
 - (b) other amounts payable to the Crown in connection with the authority, including interest, penalty tax or other penalties and costs payable under the *Taxation Administration Act 1996*.
- (7B) A notice under subsection (7A) may be amended or revoked by the decision-maker.

[2] Section 122 Registration of transfers

Omit section 122(3). Insert instead—

- (3) On receipt of an application that complies with subsection (2), the Secretary must register the transferee as the holder of the authority or, for a partial transfer, the new authority, unless—
 - (a) registration is prohibited by section 124 or 292YC, or
 - (b) any unpaid amounts specified in a notice given under section 121(7A) in relation to the transfer remain unpaid.

[3] Section 122(6)

Omit the subsection. Insert instead—

- (6) An approval of a transfer of an authority lapses if—
 - (a) an application for registration of the transfer under this section has not been made within 3 months after the transferor and transferee of the authority were notified of the approval, or
 - (b) any unpaid amounts specified in a notice given under section 121(7A) in relation to the transfer remain unpaid—
 - (i) 3 months after the date on which the transferor and transferee of the authority were notified of the approval, or
 - (ii) by a later date approved by the Secretary.

[4] Section 282 Liability to pay royalty—publicly owned minerals

Insert after section 282(1B)—

- (1C) To avoid doubt, the liability to pay royalty under this section attaches to the person who is the holder of the mining lease or sublease at the time the minerals are recovered under the lease or sublease.

[5] Section 284 Liability to pay royalty—privately owned minerals

Insert after section 284(1B)—

- (1C) To avoid doubt, the liability to pay royalty under this section attaches to the person who is the holder of the mining lease or sublease at the time the minerals are recovered under the lease or sublease.

[6] Section 286 Royalty payable on petroleum recovered under mining lease for coal

Insert after section 286(4)—

- (5) To avoid doubt, the liability to pay royalty under this section attaches to the holder of the mining lease who is the holder of the lease at the time the petroleum is recovered under the lease.

[7] Section 286C Rate of royalty

Insert after section 286C(5)—

- (6) If no rate has been determined by the Minister for royalty payable on the coal in coal reject recovered under a mining lease, the rate of royalty payable under this section is the rate of royalty that would otherwise be applicable if Division 1 applied in the circumstances.

[8] Section 289 Returns

Insert after section 289(3)—

- (4) In this section, a reference to a holder of a mining lease includes a reference to a holder of a mining sublease.

[9] Section 291 Payment of royalty

Omit section 291(1)(a) and (b). Insert instead—

- (a) except to the extent a deferral approval or determination under paragraph (b) or (c) has effect—at the times, and for the periods, specified in, or determined in accordance with, the regulations, or
- (b) except to the extent a determination under paragraph (c) has effect—at the times, and for the periods, specified in a deferral approval, or
- (c) on demand by the Minister for the period determined by the Minister.

[10] Section 291(2)(a)

Omit “(unless paragraph (b) applies)”.

Insert instead “unless paragraph (a1) or (b) applies”.

[11] Section 291(2)(a1) and (a2)

Insert after section 291(2)(a)—

- (a1) for royalty payable in accordance with a deferral approval—is not paid within 28 days after the day on which the royalty becomes payable in accordance with the deferral approval, or
- (a2) for interest payable in relation to a deferral approval under section 291AB—is not paid within 28 days after the day on which the interest becomes payable in accordance with section 291AB, or

[12] Sections 291AA and 291AB

Insert after section 291—

291AA Deferral approvals for critical minerals

- (1) A holder of a mining lease may apply for a deferral approval.
- (2) An application for a deferral approval must be lodged with the Secretary.
- (3) The Minister may, on application—
 - (a) grant a deferral approval, or

- (b) refuse to grant a deferral approval.
- (4) The Minister must not grant a deferral approval unless the Minister is satisfied the application meets the eligibility criteria prescribed by the regulations.
- (5) In considering whether to grant a deferral approval, the Minister may have regard to guidelines issued and made publicly available by the Minister for the purposes of this section.
- (6) A deferral approval must specify a deferred time on which royalty for a specified period is payable on one or more critical minerals.
- (7) However, a deferral approval must not specify a deferred time that is greater than a deferred period of time prescribed by the regulations.
- (8) A deferral approval cannot apply to a mineral other than a critical mineral.
- (9) A deferral approval is subject to conditions imposed by the regulations.
- (10) The Minister may revoke a deferral approval in the circumstances prescribed by the regulations.
- (11) No compensation is payable for the revocation of a deferral approval.
- (12) The regulations may further provide for matters in connection with the revocation of a deferral approval, including the payment of royalties payable under a deferral approval on revocation.
- (13) In this section—
critical mineral means a mineral prescribed by the regulations for this section.

291AB Interest on deferred royalty

- (1) Interest must be calculated on deferred royalty in accordance with this section.
- (2) The interest calculated in accordance with this section on deferred royalty is payable to the Crown when the deferred royalty is payable.
- (3) Interest on the amount of deferred royalty must be calculated on a quarterly basis for each quarterly period ending on 31 March, 30 June 30 September and 31 December from the day following the day on which the deferred royalty would be payable if not deferred under the deferral approval until the day the deferred royalty is paid at the long term bond rate.
- (4) The interest may be calculated on a pro-rata basis if the deferred royalty is paid before the day on which the royalty becomes payable under a deferral approval.
- (5) The long term bond rate is rounded to the second decimal place, rounding 0.005 upwards, at the time interest is calculated.
- (6) For subsection (3), the long term bond rate for the quarterly period ending on the day specified in Column 1 of the table to this subsection is the average of the monthly Australian Government 10-year bond yields for the 3 months of the quarterly period specified opposite in Column 2.

Table

Column 1	Column 2
Quarterly period end date	3 months
31 March	1 January to 31 March
30 June	1 April to 30 June

Table

Column 1	Column 2
Quarterly period end date	3 months
30 September	1 July to 30 September
31 December	1 October to 31 December

- (7) If a yield for the 3 months is not published by the Reserve Bank, the long term bond rate for the quarterly period is taken to be the long term bond rate for the preceding quarter.
- (8) For section 291(1A)—
 - (a) liability to pay royalty includes the liability to pay the interest calculated in accordance with this section on the royalty, and
 - (b) the person is guilty of the offence under the subsection if the person fails to pay the interest as required by this section.
- (9) The regulations may further provide for matters in connection with interest on deferred royalty.
- (10) In this section—

Australian Government 10-year bond yields means the Australian Government bond capital market yields for the 10-year bonds published monthly by the Reserve Bank.

deferred royalty means royalty payable for which payment is deferred under a deferral approval.

[13] Section 291B

Insert after section 291A—

291B Chief Commissioner to refer objections

- (1) The Chief Commissioner must refer an objection lodged under the *Taxation Administration Act 1996*, Part 10 about one or more of the following matters for determination by the Minister—
 - (a) the quantity of minerals disposed of or held by the holder of a mining lease,
 - (b) the quantity of coal disposed of by the holder of a mining lease,
 - (c) whether, and the extent to which, coal was recovered by—
 - (i) open cut mining, or
 - (ii) underground mining, or
 - (iii) deep underground mining.
- (2) The Minister must determine a matter referred by the Chief Commissioner.
- (3) The Chief Commissioner must adopt the Minister’s determination of a matter in the Chief Commissioner’s determination of the objection under the *Taxation Administration Act 1996*, Part 10.
- (4) A non-reviewable matter is not reviewable by a court or tribunal, including in a review by a court or tribunal of a decision by the Chief Commissioner under the *Taxation Administration Act 1996*, Part 10.
- (5) However, subsection (4) does not limit the inherent jurisdiction of a court.

- (6) A certificate signed by the Minister that states that, on a specified date, the Minister made a determination under this section is—
 - (a) admissible in evidence in proceedings, and
 - (b) evidence of the fact or facts certified.
- (7) In this section—
 - deep underground mining** means mining carried out at a mine in which coal situated at a depth of 400m or more is extracted other than by open cut methods.
 - non-reviewable matter** means the following—
 - (a) a matter referred to in subsection (1)(a)–(c),
 - (b) a determination by the Minister under subsection (2),
 - (c) an adoption by the Chief Commissioner under subsection (3) of the Minister’s determination.
 - open cut mining** means mining carried out at a mine in which coal is extracted by open cut methods.
 - underground mining** means mining, other than deep underground mining, carried out at a mine in which coal is extracted other than by open cut methods.

[14] Section 292AA

Insert after section 292—

292AA Information sharing by the Chief Commissioner

- (1) The Chief Commissioner must give the Minister information (**royalty information**) held by the Chief Commissioner about the following—
 - (a) royalty due and payable under the Act that remains unpaid for 30 days or more after the payment was due,
 - (b) extensions of time given by the Chief Commissioner for the payment of royalty,
 - (c) the payment of royalty by instalments in accordance with the *Taxation Administration Act 1996*, section 47.
- (2) The Chief Commissioner and Minister may enter into an arrangement for the purposes of the Chief Commissioner sharing the royalty information with the Minister.
- (3) The Chief Commissioner is permitted to disclose the royalty information to the Minister in accordance with the arrangement.

[15] Part 14B Finance

Insert after Part 14B, heading—

Division 1 Funds

[16] Part 14B, Division 2

Insert after section 292Y—

Division 2 Charges to secure Crown interests

292YA Orders to declare unpaid royalties and other amounts

- (1) The Minister may, by order, declare a person has not paid a royalty liability payable to the Crown.
- (2) The Secretary may, by order, declare a person has not paid a security deposit liability payable to the Crown.
- (3) An order under this section may specify one or more mining leases held by the person, whether jointly or not, for which a charge is to be created on by operation of section 292YB to secure payment to the Crown of the liability specified in the order.
- (4) The Minister or Secretary must take reasonable steps to notify the person to whom the order relates of the order.
- (5) In this section—
royalty liability means the amount of one or more of the following—
 - (a) royalties payable under this Act,
 - (b) interest, penalty tax and other penalties and costs payable under the *Taxation Administration Act 1996* in relation to the royalties payable.*security deposit liability* means the amount of a security deposit payable under a security deposit condition for a mining lease.

292YB Charges on mining leases to secure unpaid royalties and other amounts

- (1) On the making of an order under section 292YA, a fixed charge is created on each mining lease specified in the order to secure payment to the Crown of the liability specified in the order.
- (2) The fixed charge is an interest registrable in the register of legal and equitable interest in authorities kept under section 161.
- (3) The Secretary must, as soon as reasonably practicable after the making of the order, make a record of the fixed charge in the register of legal and equitable interests in authorities.
- (4) The fixed charge ceases to have effect when the first of the following occurs—
 - (a) the liability is paid,
 - (b) the mining lease is cancelled,
 - (c) the mining lease otherwise ceases to have effect,
 - (d) for a fixed charge created on the making of an order under section 292YA(1)—the order is revoked by the Minister,
 - (e) for a fixed charge created on the making of an order under section 292YA(2)—the order is revoked by the Secretary.
- (5) A change in holder of the mining lease does not affect the fixed charge.
- (6) For matters other than legal proceedings, the fixed charge is subject to every other legal or equitable interest to which the mining lease was subject immediately before the fixed charge was created on the mining lease.

292YC Caveats

- (1) The Secretary may record in a register a caveat to prohibit the transfer of the mining lease on which the fixed charge has been created other than in accordance with the provisions of the caveat.

- (2) A caveat remains in force for 3 months after the date on which the caveat is recorded on the register.
- (3) The Secretary may withdraw the caveat at any time.
- (4) The transfer of the mining lease must not be registered—
 - (a) in contravention of a caveat unless the Secretary is directed by an order of the Supreme Court to register the transfer, or
 - (b) after the caveat has expired or been withdrawn if the Secretary is served during the period of the caveat with an order of the Supreme Court prohibiting the Secretary from registering the transfer.
- (5) The Secretary must keep the register for this section.

292YD Recovery of costs

- (1) This section applies to a person who has failed to pay a liability the subject of an order under this division.
- (2) The Secretary may recover from the person, as a debt in a court of competent jurisdiction, any costs or expenses incurred by the Crown arising from the order, including the costs or expenses arising from—
 - (a) the placement of a fixed charge on a mining lease in connection to the order, and
 - (b) the registration of a caveat in connection with the fixed charge.

[17] Section 365 Disclosure of information

Omit “Maximum penalty—100 penalty units.”.

Insert “Maximum penalty—100 penalty units” at the end of section 365(1).

[18] Section 365(2)

Insert “Maximum penalty—100 penalty units” at the end of the subsection.

[19] Schedule 6 Savings, transitional and other provisions

Insert at the end of the schedule, with appropriate part and clause numbering—

Part Provisions consequent on enactment of Revenue and Other Legislation Amendment Act 2025

Definition

In this part—

amending Act means the *Revenue and Other Legislation Amendment Act 2025*.

Validation of requirements for holders of mining subleases to lodge royalty returns

- (1) A purported requirement under the Act or regulations, occurring before the commencement of the amending Act, for a holder of a mining sublease to lodge royalty returns is taken to have been a valid requirement.
- (2) A reference to regulations in this clause includes repealed regulations.

Clarification of liability for royalty payable

- (1) This clause applies to the amendments made to sections 282, 284 and 286 by the amending Act, Schedule 3[4]–[6].
- (2) The amendments are taken to have commenced on—
 - (a) 21 August 1991 in relation to a holder of a mining lease, and
 - (b) 15 November 2010 in relation to a holder of a mining sublease.

Charges on mining leases to secure unpaid royalties and other amounts

- (1) A royalty liability referred to in section 292YA may include any royalty liability existing on and from the day on which the amending Act commences.
- (2) A security deposit liability referred to in section 292YA may include any security deposit liability existing on and from the day on which the amending Act commences.

Issue of notices of unpaid amounts for existing undetermined transfer applications

- (1) This clause applies to an undetermined application under section 120 existing immediately before the commencement of the amending Act.
- (2) A notice given under section 121(7A) may be given by the decision-maker after the application is approved.
- (3) To avoid doubt, a notice given under section 121(7A) referred to in section 122(6)(b) includes a notice given under section 121(7A) in accordance with subclause (2).

Issue of notices of unpaid amounts for approved transfer applications

- (1) This clause applies to an application approved under section 121 for the transfer of an authority if the application was approved before the commencement of the amending Act.
- (2) The decision-maker may give a notice under section 121(7A) in relation to the approved application on or after the commencement of the amending Act, including before registration of the transfer of the authority.
- (3) To avoid doubt, a notice given under section 121(7A) referred to in section 122(6)(b) includes a notice given under section 121(7A) in accordance with subclause (2).

Deferral approval amendments and regulations commence 1 July 2025

- (1) This clause applies to the following items of the amending Act—
 - (a) Schedule 3[9]–[12],
 - (b) Schedule 3[20] to the extent it inserts the definition of *deferral approval*,
 - (c) Schedule 4[2] and [4]–[8].
- (2) The items are taken to have commenced on 1 July 2025 if the amending Act is assented to after 1 July 2025.
- (3) Without limiting this schedule but despite clause 1(3), a regulation made after 1 July 2025 in connection with deferral approvals may be taken to have commenced on 1 July 2025 if specified in the regulation.
- (4) Subclause (3) ceases to have effect on 31 December 2025.

[20] Dictionary

Insert in alphabetical order—

deferral approval means a deferral approval granted under section 291AA.

security deposit condition has the same meaning as in Part 12A.

Schedule 4 Amendment of Mining Regulation 2016

[1] Clause 75 Disputes

Omit the clause.

[2] Clause 76 Returns

Omit clause 76(2)(a). Insert instead—

- (a) for minerals other than coal—
 - (i) for a royalty payable in accordance with the regulations by operation of the Act, section 291(1)(a)—at the time at which the royalty is payable, and
 - (ii) for a royalty payable in accordance with a deferral approval by operation of the Act, section 291(1)(b)—at the time at which the royalty would be payable in accordance with the Act, section 291(1)(a) if not deferred, and

[3] Clause 76(2A)

Insert after clause 76(2)—

- (2A) Despite subclause (2), a royalty return must be lodged immediately before an application is lodged for registration of the transfer of the mining lease.

[4] Clause 77 Payments of royalty

Omit clause 77(1).

[5] Clause 77(2)

Omit “In”. Insert instead “For the Act, section 291(1)(a), in”.

[6] Clause 77(5)

Insert after clause 77(4)—

- (5) Despite another provision of this clause, a royalty is payable in relation to a mining lease—
 - (a) on the day on which a return must be lodged before an application is lodged for registration of a transfer of the mining lease in accordance with clause 76(2A), and
 - (b) for the period beginning immediately after the last day on which a royalty was payable under the mining lease before the day referred to in paragraph (a) and ending on that day.

[7] Clauses 77A–77F

Insert after clause 77—

77A Eligibility criteria for deferral approval applications

- (1) For the Act, section 291AA(4), the eligibility criteria is the following—
 - (a) the applicant, or related body corporate to the applicant, has a market value or capitalisation of less than \$5 billion,
 - (b) the primary purpose of the mining lease the subject of the application is the recovery of one or more critical minerals,

- (c) any critical mineral to be specified in the deferral approval must not have been recovered under the mining lease the subject of the application,
 - (d) any critical mineral to be specified in the deferral approval must not have been recovered under a mining lease that—
 - (i) was the last mining lease granted over the land before the mining lease the subject of the application was granted, and
 - (ii) was over land to which the mining lease the subject of the application applies.
- (2) In this clause—
related body corporate, in relation to an applicant, has the same meaning as in the *Corporations Act 2001* of the Commonwealth.

77B Critical minerals for deferral approvals

For the Act, section 291AA(13), definition of ***critical mineral***, the following minerals are prescribed—

- (a) antimony,
- (b) bauxite,
- (c) bismuth,
- (d) chromite,
- (e) cobalt,
- (f) hafnium,
- (g) ilmenite,
- (h) indium,
- (i) leucoxene,
- (j) lithium,
- (k) magnesite,
- (l) molybdenite,
- (m) monazite,
- (n) nickel,
- (o) niobium,
- (p) ores of silicon,
- (q) platinum group metals,
- (r) rare earth minerals,
- (s) rutile,
- (t) scandium and its ores,
- (u) tantalum,
- (v) tungsten and its ores,
- (w) vanadium,
- (x) zircon.

77C Maximum deferred period of time under deferral approvals

For the Act, section 291AA(7), the prescribed deferred period of time is 5 years from the date on which the payment of royalty would be payable in accordance with the Act, section 291(1)(a) if not deferred.

77D Condition of deferral approvals

For the Act, section 291AA(9), it is a condition of a deferral approval that the commencement of the recovery of a critical mineral specified in the deferral approval must commence between the beginning of the day on which the deferral approval is granted and the end of 30 June 2030.

77E Grounds for revocation of deferral approvals

For the Act, section 291AA(10), the following are the circumstances in which a deferral approval may be revoked—

- (a) the mining lease in relation to the deferral approval is to be transferred to another holder during the term of the deferral approval,
- (b) the holder of the deferral approval has an unsatisfactory compliance history,
- (c) the holder of the deferral approval has been declared to be a person who is not a fit and proper person under the Act, Part 18, Division 2,
- (d) the holder of the deferral approval has made a written request for the revocation.

77F All royalties payable on revocation of deferral approvals

For the Act, section 291AA(12), on the day on which a deferral approval is revoked all royalties deferred under a deferral approval that have not been paid become payable.

[8] Clause 94AB

Insert after clause 94AA—

94AB Amendment of applications

For the Act, section 382B(1)(e), an application for a deferral approval is prescribed.

[9] Schedule 1 Minerals

Insert “hafnium” in alphabetical order.

[10] Schedule 2 Groups of minerals

Insert “hafnium” in alphabetical order under the heading **Group 1 (Metallic minerals)**.

[11] Schedule 11 Savings and transitional provisions

Insert at the end of the schedule, with appropriate part and clause numbering—

Part Provisions consequent on enactment of Revenue and Other Legislation Amendment Act 2025

Applications and authorities in relation to hafnium

- (1) On and from the commencement of the amending Act—
 - (a) for an application for an exploration licence for Group 1 minerals existing immediately before the commencement of the amending Act—a reference to Group 1 minerals in the application must be taken to include hafnium, and
 - (b) for an exploration licence for Group 1 minerals in force immediately before the commencement of the amending Act—a reference to Group

1 minerals in the exploration licence must be taken to include hafnium, and

- (c) for another kind of application or authority existing immediately before the commencement of the amending Act—a reference to a mineral or group of minerals in the application or authority must be taken not to include a reference to hafnium unless otherwise permitted under the Act after the commencement of the amending Act.

- (2) In this clause—

amending Act means the *Revenue and Other Legislation Amendment Act 2025*.

Schedule 5 Amendment of Payroll Tax Act 2007 No 21

[1] Section 66F Exemption for employers under Jobs Plus agreements

Insert “before 1 July 2024” before “to enter” in section 66F(1)(a).

[2] Section 66F(1A)

Insert after section 66F(1)—

- (1A) To avoid doubt, a variation, agreed on or after 1 July 2024, of a Jobs Plus agreement entered into before that date must not be regarded as the entry into a new Jobs Plus agreement, unless the variation results in an increase in the number of positions that are entitled to a wages exemption under this section.

[3] Section 66F(3)(a1)

Insert after section 66F(3)(a)—

- (a1) they are paid or payable to a person in relation to a period—
- (i) before 1 October 2028, and
 - (ii) within the first 4 years of the exemption applying to wages for the person’s position, and

[4] Section 66F(11)

Omit “1 July 2028”. Insert instead “1 July 2029”.

[5] Section 66F(11A) and (11B)

Insert after section 66F(11)—

- (11A) To avoid doubt, this section prevails over the provisions of a Jobs Plus agreement to the extent of an inconsistency.
- (11B) This section is repealed on 2 July 2033.

Schedule 6 Amendment of State Authorities Non-contributory Superannuation Act 1987 No 212

[1] Section 16A Additional contributions by certain public sector employers

Omit “section 146C of the *Industrial Relations Act 1996* or” from section 16A(4), definition of *relevant employee*, paragraph (a).

[2] Section 16A(4), definition of “relevant employee”

Insert after paragraph (a)—

- (a1) who would be subject to a limitation on wage increases under the *Industrial Relations Act 1996*, section 146C if that section or the *Industrial Relations (Public Sector Conditions of Employment) Regulation 2014* had not been repealed, or

Schedule 7 Amendment of State Debt Recovery Act 2018 No 11

Section 108 Disclosure of information

Insert after section 108(1)(d)—

- (d1) to a person engaged in the administration or execution of the *Unclaimed Money Act 1995* in connection with the administration or execution of that Act by the person, including for the purposes of legal proceedings arising out of that Act or a report of the proceedings, or

Schedule 8 Amendment of Unclaimed Money Act 1995 No 75

[1] Section 3 Definitions

Insert in alphabetical order—

compliance notice—see section 26N(1).

[2] Section 7 Unclaimed money

Omit “6 years” from section 7(1)(a). Insert instead “2 years”.

[3] Section 7(1)(b)

Omit the paragraph. Insert instead—

(b) for a particular enterprise—a shorter period of at least 12 months that is—

- (i) requested by the enterprise, and
- (ii) approved by the Chief Commissioner.

[4] Sections 8A(1) and 9B(2)

Omit “Maximum penalty—50 penalty units.” wherever occurring.

Insert instead—

Maximum penalty—

- (a) for an individual—250 penalty units, or
- (b) otherwise—500 penalty units.

[5] Sections 9C(5)(a) and 10(3)(a)

Omit “50 penalty units” wherever occurring.

Insert instead “250 penalty units for an individual or 500 penalty units otherwise”.

[6] Sections 9C(5)(b) and 10(3)(b)

Omit “5 penalty units” wherever occurring. Insert instead “50 penalty units”.

[7] Sections 11(1)–(4) and 13C(1)–(3)

Omit “Maximum penalty—2 penalty units.” wherever occurring.

Insert instead—

Maximum penalty—

- (a) for an individual—20 penalty units, or
- (b) otherwise—100 penalty units.

[8] Section 15, heading

Omit “recovery”. Insert instead “repayment of money”.

[9] Section 15

Omit “recover that money from”. Insert instead “the repayment of that money by”.

[10] Section 21, heading

Insert “of application” after “determination”.

[11] Section 22

Insert after section 21—

22 Chief Commissioner may determine owner without application

- (1) The Chief Commissioner may, on the Chief Commissioner's own initiative, determine that a person is the owner of unclaimed money.
- (2) The Chief Commissioner must give written notice to the person the subject of the Chief Commissioner's determination, which must include the amount of the unclaimed money.
- (3) The Chief Commissioner may make a determination under this section after the owner's right to the money has been extinguished.
- (4) The regulations may deal with the following matters—
 - (a) the making of the determination by the Chief Commissioner, including matters relating to the following—
 - (i) how that determination is made,
 - (ii) the level of confidence for making the determination,
 - (iii) the basis for making the determination,
 - (b) the written notice to be given to the person.

[12] Section 24 Chief Commissioner may repay unclaimed money to owner

Omit "section 21 (1)" from section 24(2). Insert instead "section 21(1) or 22(2)".

[13] Section 26B Offset of repayment to other debts

Insert at the end of the section—

- (2) Before applying an amount under subsection (1), the Chief Commissioner must give written notice of the following to the person determined under this part to be the owner of the unclaimed money—
 - (a) the Chief Commissioner's decision to apply the amount,
 - (b) other matters relating to the application of the amount prescribed by the regulations.

[14] Part 4B

Insert after Part 4A—

Part 4B Compliance notices

26N Compliance notices

- (1) The Chief Commissioner may give a person or enterprise a written notice (a *compliance notice*) if the Chief Commissioner believes the person or enterprise—
 - (a) is contravening section 8A, 9B, 9C or 10, or
 - (b) has contravened section 8A, 9B, 9C or 10 in circumstances that make it likely that the contravention will continue or be repeated.
- (2) A compliance notice may require the person or enterprise—
 - (a) to remedy the contravention, or
 - (b) to prevent a likely contravention from occurring, or

- (c) to remedy the things or operations causing the contravention or likely contravention.
 - (3) A compliance notice must state—
 - (a) the grounds on which the notice is given, including the particular contravention or contraventions on which the notice is based, and
 - (b) the day by which the person or enterprise is required to comply with the notice.
 - (4) A compliance notice may include directions as to the measures to be taken to remedy the contravention or prevent the likely contravention, or remedy the matters or activities causing the contravention or likely contravention, to which the notice relates.
 - (5) Before giving a compliance notice to a person or enterprise, the Chief Commissioner must—
 - (a) notify the person or enterprise of the Chief Commissioner's intention to give the compliance notice, including—
 - (i) the grounds on which the compliance notice is proposed to be given, and
 - (ii) the proposed day by which the person or enterprise will be required to comply with the notice, and
 - (b) invite the person or enterprise to make submissions about the proposed compliance notice within the period of 14 days after being notified under paragraph (a), and
 - (c) consider submissions made by the person or enterprise within the 14-day period.
 - (6) A person or enterprise to whom a compliance notice is given must comply with the notice within the period specified in the notice.
- Maximum penalty for subsection (6)—
- (a) for an individual—250 penalty units, or
 - (b) otherwise—500 penalty units.

26O Extension of time for complying with compliance notice

- (1) The Chief Commissioner may, by written notice given to a person or enterprise, extend the compliance period for a compliance notice.
- (2) However, the Chief Commissioner may extend the compliance period only if the period has not ended.
- (3) In this section—
compliance period means the period ending on the day stated in the compliance notice by which a person or enterprise is required to comply with the notice and includes any extension to the period under this section.

26P Other provisions relating to compliance notices

- (1) The Chief Commissioner may make minor changes to a compliance notice—
 - (a) for clarification, or
 - (b) to correct errors or references, or
 - (c) to reflect changes of address or other circumstances.
- (2) The Chief Commissioner may revoke or vary a compliance notice.

- (3) A compliance notice is not invalid only because of—
 - (a) a formal defect or irregularity in the notice unless the defect or irregularity causes or is likely to cause substantial injustice, or
 - (b) a failure to use the correct name of the person or enterprise to whom the notice is given if the notice sufficiently identifies the person or enterprise and is given to the person or enterprise in accordance with this Act.

[15] Section 27 Application of certain provisions of Taxation Administration Act 1996

Insert “, 122” after “sections 111” in section 27(4).

[16] Section 28 General power to make assessment

Omit section 28(3).

[17] Section 30 Annotation of records

Omit “(subsection (2)): 5 penalty units.” from section 30(2), penalty.

Insert instead—

for subsection (2)—

- (a) for an individual—20 penalty units, or
- (b) otherwise—100 penalty units.

[18] Section 31 Disclosure of certain information prohibited

Omit section 31(1). Insert instead—

- (1) A person must not disclose information obtained in connection with the administration or execution of this Act.
Maximum penalty—100 penalty units.

[19] Sections 47A and 47B

Insert after section 47—

47A Penalty notices

- (1) An authorised officer may issue a penalty notice to a person if it appears to the officer that the person has committed a penalty notice offence.
- (2) A penalty notice offence is an offence against this Act or the regulations that is prescribed by the regulations as a penalty notice offence.
- (3) The *Fines Act 1996* applies to a penalty notice issued under this section.
Note— The *Fines Act 1996* provides that, if a person issued with a penalty notice does not wish to have the matter determined by a court, the person may pay the amount specified in the notice and is not liable to any further proceedings for the alleged offence.
- (4) The amount payable under a penalty notice issued under this section is the amount prescribed for the alleged offence by the regulations, not exceeding the maximum amount of the penalty that could be imposed for the offence by a court.
- (5) This section does not limit the operation of another provision of, or made under, this or another Act relating to proceedings that may be taken for offences.
- (6) In this section—

authorised officer means the following—

- (a) the Chief Commissioner,
- (b) a member of staff of the department in which this Act is administered designated by the Chief Commissioner as an authorised officer for this section.

47B Double jeopardy

- (1) A person is not liable to be convicted for an offence under more than one provision of this Act for essentially the same act or omission.
- (2) For this section, the following is taken to be a conviction for an offence—
 - (a) the payment of a penalty for an alleged offence under section 47A,
 - (b) the giving of a compliance notice under Part 4B for the offence.

Note— If a person fails to comply with the compliance notice, the person may still be liable for the offence under section 26N(6).

[20] Schedule 2 Savings, transitional and other provisions

Insert after Part 10—

Part 11 Provisions consequent on enactment of Revenue and Other Legislation Amendment Act 2025

19 Unclaimed money—section 7

- (1) The amendments made to section 7 by the *Revenue and Other Legislation Amendment Act 2025* are taken to have commenced on 1 July 2025.
- (2) To avoid doubt, section 10 applies to money held by an enterprise on 30 June 2025 as if the amendments made to section 7 by the *Revenue and Other Legislation Amendment Act 2025* had not commenced.

20 Regulation and Subordinate Legislation Act 1989

- (1) Schedule 3 is taken to be and has effect as a regulation made by the Governor under this Act.
- (2) The *Subordinate Legislation Act 1989*, Part 2 does not apply to the regulation but applies to amendments to or the repeal of the regulation.
- (3) For the *Subordinate Legislation Act 1989*, section 10, the regulation is taken to have been published on the day on which Schedule 3 commenced.
- (4) The *Interpretation Act 1987*, sections 39–41 do not apply to the regulation but apply to amendments to or the repeal of the regulation.
- (5) Schedule 3 is repealed on the day after it commences.

Note— The continued effect of the regulation is unaffected by the repeal of the schedule. See the *Interpretation Act 1987*, section 30.

[21] Schedule 3

Insert after Schedule 2—

Schedule 3 Unclaimed Money Regulation 2025

1 Name of regulation

This regulation is the *Unclaimed Money Regulation 2025*.

2 Commencement

This regulation commences on the day on which the *Revenue and Other Legislation Amendment Act 2025*, Schedule 8 commences.

3 Penalty notices

- (1) For the Act, section 47A—
 - (a) each offence created by a provision specified in Schedule 1 is an offence for which a penalty notice may be issued, and
 - (b) the amount payable for the penalty notice is the amount specified opposite the provision.
- (2) If the provision is qualified by words that restrict its operation to limited kinds of offences or to offences committed in limited circumstances, the penalty notice may be issued only for—
 - (a) the limited kind of offence, or
 - (b) an offence committed in the limited circumstances.

Schedule 1 Penalty notice offences

section 3

Provision	Penalty
Offences under the Act	
Section 9C	For an individual—\$5,500 Otherwise—\$11,000
Section 10	For an individual—\$5,500 Otherwise—\$11,000
Section 11	For an individual—\$440 Otherwise—\$2,200
Section 13C	For an individual—\$440 Otherwise—\$2,200
Section 26N	For an individual—\$5,500 Otherwise—\$11,000
Section 30	For an individual—\$440 Otherwise—\$2,200