



New South Wales

Fines Legislation Amendment Bill 2025

Explanatory note

This explanatory note relates to this Bill as introduced into Parliament.

Overview of Bill

The objects of this Bill are to—

- (a) amend the *Fines Act 1996* to provide that—
 - (i) a person who elects to have a matter for which a penalty notice or penalty reminder notice has been issued dealt with by a court may withdraw the election, and
 - (ii) the Commissioner must notify an individual of the individual's right to apply to the Hardship Review Board (the **Board**) for the review of certain decisions, and
- (b) amend the *State Debt Recovery Act 2018* to—
 - (i) require the Chief Commissioner to notify an individual of the individual's right to apply to the Board for the review of certain decisions, and
 - (ii) expand the membership of the Board to include 2 non-government members, and
 - (iii) amend the functions of the Board to include advising the Minister on policy reform concerning hardship relating to fines, state debt and taxation laws, and to require the Board to publish information about applications received and dealt with by the Board, and
- (c) amend the *Taxation Administration Act 1996* to require the Chief Commissioner to notify an individual of the individual's right to apply to the Board for the review of a decision by the Chief Commissioner to not extend the time for payment of tax by the individual.

Outline of provisions

Clause 1 sets out the name, also called the short title, of the proposed Act.

Clause 2 provides for the commencement of the proposed Act.

Schedule 1 Amendment of Fines Act 1996 No 99

Schedule 1[1] and [3] provide for a person who has elected to have a fine matter dealt with by a court to withdraw the election within 21 days after making the election. **Schedule 1[4] and [5]** make consequential amendments.

Schedule 1[2] provides that, in circumstances where a person has elected to have the court deal with a matter for which a penalty notice has been issued, a penalty reminder notice must not be served unless the election is withdrawn.

Schedule 1[6]–[8] provide that the Commissioner must notify an applicant, in writing, of the outcome concerning certain applications and that an applicant who is an individual may apply to the Board for review of the Commissioner's decision.

Schedule 2 Amendment of State Debt Recovery Act 2018 No 11

Schedule 2[1] and [2] provide that the Chief Commissioner must notify an applicant, in writing, of the outcome concerning certain applications and that an applicant who is an individual may apply to the Board for review of the Chief Commissioner's decision.

Schedule 2[3] provides for the Minister to appoint two non-government members to the Board. **Schedule 2[4]** is consequential.

Schedule 2[5] provides that the Board—

- (a) has the additional function of advising the Minister on policy reform concerning hardship relating to fines, state debt and taxation laws, and
- (b) must publish information about applications received and dealt with by the Board.

Schedule 3 Amendment of Taxation Administration Act 1996 No 97

Schedule 3 provides that the Chief Commissioner must notify an applicant, in writing, of a refusal to extend the time for payment of tax and that an applicant who is an individual may apply to the Board for review of the Commissioner's decision.



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This PUBLIC BILL, originated in the LEGISLATIVE ASSEMBLY and, having this day passed, is now ready for presentation to the LEGISLATIVE COUNCIL for its concurrence.

Legislative Assembly

Clerk of the Legislative Assembly



New South Wales

Fines Legislation Amendment Bill 2025

No , 2025

A Bill for

An Act to amend the *Fines Act 1996*, the *State Debt Recovery Act 2018* and the *Taxation Administration Act 1996* to make further provision for the recovery of fines and debts owing to the State; and for related purposes.

The LEGISLATIVE COUNCIL has this day agreed to this Bill with/without amendment.

Legislative Council

Clerk of the Parliaments

Tabling copy

The Legislature of New South Wales enacts—	1
1 Name of Act	2
This Act is the <i>Fines Legislation Amendment Act 2025</i> .	3
2 Commencement	4
This Act commences as follows—	5
(a) for Schedule 1[1]–[5]—on a day or days to be appointed by proclamation,	6
(b) otherwise—on the date of assent to this Act.	7

Schedule 1 Amendment of Fines Act 1996 No 99

[1] Section 23A Person may elect to have matter dealt with by court

Insert after section 23A(3)—

- (4) If a person makes an election, the Commissioner must—
 - (a) postpone the issuing of a court attendance notice for at least 21 days after the election is made, and
 - (b) give the person written notice of the following—
 - (i) the receipt of the election,
 - (ii) that the person may withdraw their election,
 - (iii) the date on which the penalty notice must be complied with if the election is withdrawn.
- (5) A person may, by written notice to the Commissioner, withdraw an election within 21 days after making the election.
- (6) The Commissioner must confirm the receipt of a withdrawal in writing.
- (7) A person may not withdraw an election in relation to the same penalty notice more than once.
- (8) If an election is withdrawn, the penalty notice must be complied with by the later of the following—
 - (a) within the time specified in the notice for the payment of the amount payable,
 - (b) 21 days after the date the election was made.
- (9) If a person makes an election and requests a review under Division 2A before the court attendance notice is issued, the Commissioner must postpone the issuing of the court attendance notice until 21 days after—
 - (a) completion of the review, and
 - (b) the reviewing agency confirms the decision to issue a penalty notice.
- (10) A court attendance notice issued for this section is taken to have been filed when the election was made.

[2] Section 26

Omit the section. Insert instead—

26 When a penalty reminder notice may be served

- (1) If an appropriate officer is satisfied the full amount payable under a penalty notice has not been paid within the time specified in the notice, the officer may serve a penalty reminder notice on the person to whom the penalty notice was issued.
- (2) If a person makes an election under section 23A, the appropriate officer must not serve a penalty reminder notice unless the election is withdrawn.

[3] Section 35

Omit the section. Insert instead—

35	Person may elect to have matter dealt with by court	1
(1)	A person alleged to have committed an offence to which a penalty reminder notice relates may elect to have the matter dealt with by a court instead of under this part.	2 3 4
(2)	If a person makes an election, the Commissioner must—	5
(a)	postpone the issuing of a court attendance notice for at least 21 days after the election is made, and	6 7
(b)	give the person written notice of the following—	8
(i)	receipt of the election,	9
(ii)	that the person may withdraw their election,	10
(iii)	the date on which the penalty reminder notice must be complied with if the election is withdrawn.	11 12
(3)	A person may, by written notice to the Commissioner, withdraw an election within 21 days after making the election.	13 14
(4)	The Commissioner must confirm the receipt of a withdrawal in writing.	15
(5)	A person may not withdraw an election in relation to the same penalty reminder notice more than once.	16 17
(6)	If an election is withdrawn, the penalty reminder notice must be complied with by the later of the following—	18 19
(a)	within the time specified in the notice for the payment of the amount payable,	20 21
(b)	21 days after the election was made.	22
(7)	If a person makes an election and requests a review under Division 2A before the court attendance notice is issued, the Commissioner must postpone the issuing of the court attendance notice until 21 days after—	23 24 25
(a)	completion of the review, and	26
(b)	the reviewing agency confirms the decision to issue a penalty notice.	27
(8)	A court attendance notice issued for this section is taken to have been filed when the election was made.	28 29
[4]	Section 42 When a penalty notice enforcement order may be made	30
	Insert after section 42(1)(f)—	31
(g)	for a person who makes an election under section 23A or 35—the election has been withdrawn, and	32 33
[5]	Section 42(1A)(c)	34
	Omit “that notice.”. Insert instead—	35
	that notice, or	36
(d)	if an election under section 23A or 35 has been withdrawn—42 days after the withdrawal.	37 38
[6]	Section 99B Making an order	39
	Insert after section 99B(4)—	40
(4A)	The Commissioner must give the applicant written notice—	41
(a)	of the Commissioner’s decision on the application, and	42

	(b)	that an applicant who is an individual may apply under section 101B for a review of the Commissioner's decision by the Hardship Review Board.	1 2 3
[7]		Section 100 Time to pay	4
		Insert after section 100(4F)—	5
	(4G)	The Commissioner must give the applicant written notice—	6
	(a)	of the Commissioner's decision on the application, and	7
	(b)	that an applicant who is an individual may apply under section 101B for a review of the Commissioner's decision by the Hardship Review Board.	8 9 10
[8]		Section 101 Unpaid fines may be written off	11
		Insert after section 101(7)—	12
	(7A)	The Commissioner must give the applicant written notice—	13
	(a)	of the Commissioner's decision on the application, and	14
	(b)	that an applicant who is an individual may apply under section 101B for a review of the Commissioner's decision by the Hardship Review Board.	15 16 17

Schedule 2 Amendment of State Debt Recovery Act 2018 No 11

[1] Section 63A

Insert after section 63—

63A Notification of outcome of application

If a time to pay order is refused or taken to have been refused, the Chief Commissioner must give an applicant who is an individual written notice that the applicant may apply under section 69 to the Hardship Review Board for a review of the refusal.

[2] Section 66A

Insert after section 66—

66A Notification of outcome of application

If an application for the revocation of a debt recovery order is refused, the Chief Commissioner must give an applicant who is an individual written notice that the applicant may apply under section 69 to the Hardship Review Board for a review of the refusal.

[3] Section 67 Hardship Review Board

Omit “Justice.” from section 67(1)(c). Insert instead—

Justice, and

- (d) two non-government members with the qualifications or experience prescribed by the regulations, each appointed by the Minister for a term of 2 years.

[4] Section 67(4)

Insert after section 67(3)—

- (4) In this section—

non-government member means a person who is not—

- (a) employed in the Public Service, within the meaning of the *Government Sector Employment Act 2013*, or
- (b) a member of the Legislative Council or the Legislative Assembly, or
- (c) employed under the *Members of Parliament Staff Act 2013*, or
- (d) a judge or the holder of a judicial office, whether exercising judicial, ministerial or other functions.

[5] Section 68 Functions of Hardship Review

Insert after section 68(3), before the note—

- (4) The Hardship Review Board may advise the Minister on policy reform concerning hardship relating to fines, state debt and taxation laws.
- (5) The Hardship Review Board must, before 31 July each year—
 - (a) give the prescribed information for the previous financial year to the Minister, and
 - (b) publish the prescribed information for the previous financial year on the website of Revenue NSW.

- (6) In this section—
 - financial year* means the period of 12 months commencing on 1 July in a year.
 - prescribed information* means—
 - (a) the number of applications reviewed by the Hardship Review Board,
and
 - (b) the number of applications for each type of decision reviewed by the
Board, and
 - (c) the number of successful and unsuccessful applications for each type of
decision reviewed.

Schedule 3	Amendment of Taxation Administration Act 1996	1
	No 97	2
Section 47 Arrangements for payment of tax		3
Insert after section 47(3)—		4
(3A)	If the Chief Commissioner refuses an application by an individual to extend the time for payment of tax, the Chief Commissioner must give the applicant written notice that the applicant may apply to the Hardship Review Board for a review of the refusal.	5 6 7 8