



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matter for which a penalty notice has been issued, a penalty reminder notice must not be served unless the election is withdrawn.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.