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New South Wales

# State Revenue and Other Legislation Amendment Bill 2019

# Explanatory note

This explanatory note relates to this Bill as introduced into Parliament. This Bill is cognate with the *Appropriation Bill 2019*.

# Overview of Bill

The objects of this Bill are as follows:

- (a) to amend the *Duties Act 1997* to provide for the indexation of duty thresholds for dutiable transactions, in line with increases in the Consumer Price Index for Sydney,
- (b) to amend the *Duties Act 1997* and the *Land Tax Act 1956* to extend existing exemptions from surcharge purchaser duty and surcharge land tax relating to foreign persons who are permanent residents so that the exemptions apply to the holders of certain retirement visas under the *Migration Act 1958* of the Commonwealth,
- (c) to amend the *Payroll Tax Act 2007* to enable employers who have an annual payroll tax liability of less than \$150,000 to pay monthly payroll tax payments during a financial year on the basis of an estimate of the amount of payroll tax payable for the whole financial year (as an alternative to payments based on actual wages) and to extend the period within which an employer is required to lodge a return and pay an amount of tax in respect of the month of June,
- (d) to reduce extended leave entitlements for public sector employees who are employed on or after 1 July 2019 from 5 months on full pay proportionate to each 10 years of service, after the first 10 years of service, to 3 months on full pay proportionate to each of those additional 10 years of service,
- (e) to dissolve Roads and Maritime Services (*RMS*) and transfer its assets, rights, liabilities and functions to Transport for NSW (*TfNSW*),

b2019-004.d14

- (f) to dissolve the Barangaroo Delivery Authority and transfer its assets, rights, liabilities and functions to Infrastructure NSW,
- (g) to dissolve the UrbanGrowth NSW Development Corporation and transfer its assets, rights, liabilities and functions to Infrastructure NSW.

## 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 Amendments to Duties Act 1997 No 123 relating to indexation

The general rate of duty chargeable under the *Duties Act 1997* on a dutiable transaction of dutiable property is calculated on the basis of the dutiable value of the property, as determined in accordance with that Act. The *Duties Act 1997* provides for incremental increases in the amount of duty payable for each part of the dutiable value of the property that exceeds a specified threshold amount.

In addition to the general rate of duty, a premium rate applies to residential land the dutiable value of which exceeds a threshold amount of \$3,000,000. The premium rate is \$7 for every \$100, or part, by which the dutiable value exceeds that threshold amount. Certain limitations apply in respect of residential land that is not used for residential purposes or that exceeds an area of 2 hectares.

**Schedule 1 [2]** increases the specified threshold amounts of dutiable value for the purposes of determining the general rate of duty. The increases reflect the latest annual increase in the Consumer Price Index for Sydney. The lower amount (the *minimum threshold amount*) and higher amount (the *maximum threshold amount*) specified for each threshold range of dutiable value are adjustable amounts that will be subject to annual indexation in accordance with the provisions inserted by **Schedule 1 [6]**.

**Schedule 1 [3]–[5]** increase, from \$3,000,000 to \$3,040,000, the threshold amount of dutiable value in respect of which the premium rate of duty applies. The threshold amount of \$3,040,000 is an adjustable amount that will be subject to annual indexation (in the same way as the threshold amounts for the general rate of duty).

**Schedule 1** [6] provides for the adjustment of the minimum threshold amounts, maximum threshold amounts and base amounts at the start of each financial year in line with increases in the Consumer Price Index for Sydney. The first adjustment is to occur on 1 July 2020. Before 1 July in each year, the Chief Commissioner of State Revenue is to publish notice of the adjusted amounts on the NSW legislation website.

Schedule 1 [1] provides that the rate of duty that is payable on dutiable transactions that occur within a period of 12 months and are aggregated and treated as a single dutiable transaction is the rate applicable at the time of the earliest of those transactions. Schedule 1 [7] makes a consequential amendment.

## Schedule 2 Amendments relating to foreign persons

A person who is not an Australian citizen and who is not ordinarily resident in Australia is generally liable to pay:

- (a) surcharge purchaser duty under the *Duties Act 1997* in relation to the acquisition of certain residential property by the person, at the rate of 8% of the dutiable value of the property, and
- (b) surcharge land tax under the *Land Tax Act 1956* in relation to residential land owned by the person, at the rate of 2% of the taxable value of the land.

Surcharge purchaser duty and surcharge land tax do not apply to any person who has been in Australia lawfully for 200 days during the previous 12 months, and who may remain in Australia without any limitation as to time imposed by law. An exemption from surcharge purchaser duty and surcharge land tax applies in relation to permanent residents who intend to use and occupy the land concerned for at least 200 days during the following 12 months (the *principal place of residence exemption*).

**Schedule 2.1 [2]** extends the principal place of residence exemption from surcharge purchaser duty to the holder of a Subclass 405 (Investor Retirement) visa or a Subclass 410 (Retirement) visa under the *Migration Act 1958* of the Commonwealth, or any equivalent visa of a class or subclass determined by the Chief Commissioner of State Revenue. The exemption is subject to any modifications prescribed by regulations under the *Duties Act 1997*.

Schedule 2.1 [1] and 2.2 [1] define the visa holder as a *retirement visa holder*.

**Schedule 2.2 [2]** extends the principal place of residence exemption from surcharge land tax to a retirement visa holder. The retirement visa holder may satisfy the residence requirement for the exemption in respect of a land tax year if the holder used and occupied the residential land for a continuous period of 200 days in the previous land tax year. The exemption is subject to any modifications prescribed by regulations under the *Land Tax Management Act 1956*.

Schedule 2.1 [3] and 2.3 make amendments of a savings and transitional nature.

## Schedule 3 Amendment of Payroll Tax Act 2007 No 21

Payroll tax is payable under the *Payroll Tax Act 2007* by employers who pay wages exceeding the monthly threshold amount of \$850,000. The tax is required to be paid monthly and a return lodged with the Chief Commissioner of State Revenue within 7 days after the end of each month in which wages were paid or payable (except the month of June). The amount that is required to be paid in respect of that month is a proportion of the payroll tax that would be payable for the financial year if the same amount of wages were paid by the employer in each of the remaining months of the year. Within 21 days after the end of the month of June, the employer is required to lodge a return and pay an amount of tax in respect of that month, adjusted to reflect any overpayment or underpayment of tax in respect of the whole financial year.

Schedule 3 [1] extends, from 21 to 28 days, the period for payment of payroll tax in relation to wages paid or payable in the month of June.

**Schedule 3 [2]** extends, from 21 to 28 days, the period for lodging a return relating to the month of June in a financial year and the adjustment of tax paid or payable by the employer during that financial year.

**Schedule 3 [5]** enables an employer to make monthly payments of estimated payroll tax in respect of any month (except the month of June) as an alternative to making payments of tax based on wages paid or payable by the employer in the month. An employer who has paid payroll tax in respect of the previous financial year (an *existing taxpayer*) will be eligible to make estimated monthly payments of tax only if the amount of the employer's payroll tax liability for the previous financial year was less than \$150,000. An employer who is not an existing taxpayer will be eligible if the amount of tax that would be payable in respect of the financial year, determined on the basis of at least 3 separate monthly returns, is less than \$150,000. The estimated amount of tax required to be paid is a proportion of the amount of tax previously paid or payable (plus 3%, in the case of an existing taxpayer). Schedule 3 [3], [4] and [6] make consequential amendments.

## Schedule 4 Amendments relating to extended leave

Schedule 4 gives effect to the object outlined in paragraph (d) of the Overview above by amending the following Acts and regulations:

(a) the Government Sector Employment Regulation 2014,

- (b) the Industrial Relations (Public Sector Conditions of Employment) Regulation 2014,
- (c) the Police Regulation 2015,
- (d) the *Teaching Service Act 1980*,
- (e) the *Transport Administration Act 1988*.

# Schedule 5 Amendments relating to dissolution of Roads and Maritime Services

Schedule 5 makes amendments to give effect to the object outlined in paragraph (e) of the Overview above.

#### Schedule 6 Amendment of Barangaroo Delivery Authority Act 2009 No 2

**Schedule 6** amends the *Barangaroo Delivery Authority Act 2009* to give effect to the object outlined in paragraph (f) of the Overview above.

# Schedule 7 Amendment of Growth Centres (Development Corporations) Act 1974 No 49

Schedule 7 amends the *Growth Centres (Development Corporations)* 1974 to give effect to the object outlined in paragraph (g) of the Overview above.

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New South Wales

# State Revenue and Other Legislation Amendment Bill 2019

# Contents

			Page
	1	Name of Act	2
	2	Commencement	2
Schedule 1		Amendments to Duties Act 1997 No 123 relating to indexation	3
Schedule 2		Amendments relating to foreign persons	7
Schedule 3		Amendment of Payroll Tax Act 2007 No 21	9
Schedule 4		Amendments relating to extended leave	12
Schedule 5		Amendments relating to dissolution of Roads and Maritime Services	14
Schedule 6		Amendment of Barangaroo Delivery Authority Act 2009 No 2	19
Schedule 7		Amendment of Growth Centres (Development Corporations) Act 1974 No 49	24



New South Wales

# State Revenue and Other Legislation Amendment Bill 2019

No , 2019

#### A Bill for

An Act to make miscellaneous amendments to certain State revenue legislation; to amend other legislation to reduce extended leave entitlements for certain public sector employees and to dissolve certain statutory bodies; and for other purposes.

State Revenue and Other Legislation Amendment Bill 2019 [NSW]

The Legislature of New Sout	th Wales enacts:
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1	Name of Act			
	This Act is the State Revenue and Other Legislation Amendment Act 2019.	3		
2 Co	Commencement			
	(1) This Act commences on 1 July 2019, except as provided by subsection (2).	5		
	(2) Schedule 4 commences on the date of assent to this Act.	6		

Schedule 1		le 1	Amendments to Duties Act 1997 No 123 relating to indexation		
[1]	Sect	Section 25 Aggregation of dutiable transactions			
	Inser	t after	section 25 (4):	4	
		(4A)	The amount of duty payable on dutiable transactions aggregated in accordance with this section is to be calculated at the rate applicable under this Chapter at the time at which the earliest of the aggregated dutiable transactions occur.	5 6 7	
[2]	Sect	ions 3	2AA and 32	8	
	Omit	t sectio	n 32. Insert instead:	9	
	Divi	sion	1 Preliminary	10	
3	2AA	Defir	nitions	11	
			In this Part:	12	
			<i>adjustable amount</i> means an amount specified in this Part as an adjustable amount for the purposes of Division 3.	13 14	
			<i>base amount</i> means the amount specified for a threshold range in Column 4 of the table to section 32 (1).	15 16	
			<i>fixed rate</i> means the rate specified for a threshold range in Column 5 of the table to section 32 (1).	17 18	
			<i>maximum threshold amount</i> means the amount specified for a threshold range in Column 3 of the table to section 32 (1).	19 20	
			<i>minimum threshold amount</i> means the amount specified for a threshold range in Column 2 of the table to section 32 (1).	21 22	
			premium base amount—see section 32A (2).	23	
			threshold range—see section 32 (2).	24	
	Divi	sion	2 Rates of duty	25	
	32	Gene	eral rate	26	
		(1)	The rate of duty chargeable on a dutiable transaction is the base amount for the	27	

(1) The rate of duty chargeable on a dutiable transaction is the base amount for the threshold range that applies to the dutiable transaction plus the amount determined at the fixed rate in respect of the dutiable value of the dutiable property involved in the transaction.

Column 1	Column 2	Column 3	Column 4	Column 5
Threshold range	Minimum threshold amount	Maximum threshold amount	Base amount	Fixed rate
1	\$0	\$14,000	\$0	\$1.25 for every \$100 (or part) of the dutiable value
2	\$14,000	\$30,000	\$175	\$1.50 for every \$100 (or part) by which the dutiable value exceeds the minimum threshold amount

Column 1	Column 2	Column 3	Column 4	Column 5
Threshold range	Minimum threshold amount	Maximum threshold amount	Base amount	Fixed rate
3	\$30,000	\$81,000	\$415	\$1.75 for every \$100 (or part) by which the dutiable value exceeds the minimum threshold amount
4	\$81,000	\$304,000	\$1,307	\$3.50 for every \$100 (or part) by which the dutiable value exceeds the minimum threshold amount
5	\$304,000	\$1,013,000	\$9,112	\$4.50 for every \$100 (or part) by which the dutiable value exceeds the minimum threshold amount
6	\$1,013,000		\$41,017	\$5.50 for every \$100 (or part) by which the dutiable value exceeds the minimum threshold amount

- (2) For the purposes of this Part, a *threshold range* applies to a dutiable transaction if the dutiable value of the dutiable property involved in the transaction is more than the minimum threshold amount but not more than the maximum threshold amount (if any) specified for that threshold range.
- (3) The rate of duty provided for by this section applies unless other provision is made by this Chapter.
- (4) Each minimum threshold amount and maximum threshold amount is an adjustable amount for the purposes of Division 3.

# [3] Section 32A Premium rate for residential land with dutiable value exceeding \$3,040,000

Omit section 32A (1)–(2A). Insert instead:

- (1) The rate of duty chargeable on a dutiable transaction in respect of residential land that has a dutiable value exceeding \$3,040,000 is the premium base amount plus \$7 for every \$100, or part, by which the dutiable value of the residential land exceeds \$3,040,000.
- (2) The *premium base amount* is the amount of duty chargeable in respect of a dutiable transaction involving dutiable property that has a dutiable value of \$3,040,000, determined in accordance with section 32.

**Note.** The premium base amount in respect of a dutiable transaction occurring in the financial year commencing on 1 July 2019 is \$152,502.

- (2A) The rate of duty chargeable on a dutiable transaction in respect of residential land that has a dutiable value not exceeding \$3,040,000 is as provided for by section 32.
- (2B) If the dutiable property subject to a dutiable transaction comprises 2 or more individual items of residential land and 1 or more of those items has a dutiable value exceeding \$3,040,000, the rate of duty chargeable on the dutiable transaction is as follows:

			<ul> <li>(a) for each item of residential land that has a dutiable value exceeding \$3,040,000—the premium base amount plus \$7 for every \$100, or part, by which the dutiable value of the item exceeds \$3,040,000,</li> </ul>	1 2 3
			(b) for the rest of the dutiable property—the rate provided for by section 32.	4
		(2C)	The amount of \$3,040,000 specified in any provision of this section is an adjustable amount for the purposes of Division 3.	5 6
[4]	Secti	ons 32	2B (1) and (2) and 32C (1) and (2)	7
	Omit	"\$3,00	00,000" wherever occurring. Insert instead "\$3,040,000".	8
[5]	Secti	ons 32	2B (2A) and 32C (2A)	9
	Inser	t after s	sections 32B (2) and 32C (2):	10
		(2A)	The amount of $3,040,000$ specified in subsections (1) and (2) is an adjustable amount for the purposes of Division 3.	11 12
[6]	Secti	ons 33	3AB-33AF	13
	Inser	t after s	section 33A:	14
	Divi	sion 3	3 Indexation of amounts	15
33	BAB	Interp	pretation	16
		(1)	In this Division:	17
			<b>CPI number</b> means the Consumer Price Index (All Groups Index) for Sydney published by the Australian Bureau of Statistics in the latest published series of that index.	18 19 20
		(2)	If, after 1 July in any year, the Australian Statistician publishes a CPI number in respect of the latest March quarter in substitution for a CPI number previously published in respect of that quarter, the publication of the later CPI number is to be disregarded for the purposes of any adjustment under this Division.	21 22 23 24 25
33	BAC	Adjus	stable amounts	26
		(1)	Each adjustable amount is to be adjusted for the year commencing on 1 July 2020, and each subsequent year, in accordance with this section.	27 28
		(2)	The adjustable amounts that are to apply for a year are to be calculated by multiplying the adjustable amounts that applied before any adjustment under this Division by A/B where:	29 30 31
			A is the CPI number for the March quarter in the year immediately preceding the year for which the amount is calculated.	32 33
			<b>B</b> is the CPI number for the March quarter of 2019. A/B is calculated to the nearest 3 decimal places (and a fourth decimal place of 5 is to be rounded up).	34 35 36
		(3)	An adjustable amount determined in accordance with this section is to be rounded to the nearest \$1,000 (and an amount of \$500 is to be rounded up).	37 38
		(4)	However, if the adjustable amount calculated for any year is less than the amount that applied for the previous year, then the amount for that previous year applies instead.	39 40 41

#### 33AD Base amounts

(1)	Each base amount for a threshold range is to be adjusted for the year commencing on 1 July 2020, and each subsequent year, so that it is equal to the sum of all fixed rate amounts determined for the preceding threshold ranges.
(2)	The <i>fixed rate amount</i> for a threshold range is the amount determined at the fixed rate in respect of dutiable property that has a dutiable value equal to the maximum threshold amount for the threshold range.
( <b>2</b> )	A second state of the seco

(3) An adjusted base amount determined in accordance with this section is to be rounded to the nearest dollar (and an amount of 50 cents is to be rounded down).

#### 33AE References to adjustable amounts and base amounts

- (1) The adjustable amounts and base amounts adjusted for a year in accordance with this Division replace the amounts that applied for the previous year.
- (2) Accordingly, a reference to a rate or amount of duty as provided for by, or determined in accordance with, section 32 is a reference to the rate or amount subject to any adjustment under this Division.

#### 33AF Publication of adjusted amounts

- (1) The Chief Commissioner is to publish a notice on the NSW legislation website before the start of each year commencing on 1 July specifying the following amounts that are to apply for that year:
  - (a) each adjustable amount, as adjusted in accordance with this Division,
  - (b) each base amount, as adjusted in accordance with this Division,
  - (c) the premium base amount, determined by reference to any relevant amount adjusted in accordance with this Division.
- (2) However, failure to publish the notice or late publication of the notice does not affect the validity of an adjustment under this Division.

#### [7] Schedule 1 Savings, transitional and other provisions

Insert at the end of the Schedule, with appropriate Part and clause numbering:

#### Part State Revenue and Other Legislation Amendment Act 2019—provision consequent on indexation of transfer duty

#### Aggregation of dutiable transactions

- (1) The amendment made to section 25 by the *State Revenue and Other Legislation Amendment Act 2019* extends to the aggregation of dutiable transactions the earliest of which occurred during the year ending at the end of 30 June 2019.
- (2) Accordingly, the amount of duty payable on the aggregated dutiable transactions is to be calculated at the rate applicable under Chapter 2 as in force when the earliest of those transactions occurred.

Sc	hedule	2 A	Amendments relating to foreign persons	1		
2.1	Duties	Act 19	97 No 123	2		
[1]	Section 104I Definitions					
	Insert in alphabetical order in section 104I (1):					
		retir	ement visa holder means a person who holds:	5		
		(a)	a visa of a subclass specified by regulations (as in force at any time) made under the <i>Migration Act 1958</i> of the Commonwealth as a Subclass 405 (Investor Retirement) visa or a Subclass 410 (Retirement) visa, or	6 7 8		
		(b)	a visa under that Act of a class (or a subclass) determined by the Chief Commissioner to be equivalent to a subclass referred to in paragraph (a).	9 10 11		
[2]	Section	104ZKB		12		
	Insert af	ter section	n 104ZKA:	13		
104		xemptior sidence	n for retirement visa holders in respect of principal place of	14 15		
		appli	ion 104ZKA applies to a retirement visa holder in the same way as it ies to a permanent resident, subject to any modifications prescribed by the lations.	16 17 18		
[3]	Schedu	le 1 Savi	ngs, transitional and other provisions	19		
	Insert at	the end o	of the Schedule, with appropriate Part and clause numbering:	20		
	Part	Act	ite Revenue and Other Legislation Amendment t 2019—provision consequent on surcharge rchaser duty exemption	21 22 23		
	S	urcharge	purchaser duty—retirement visa holders	24		
		Othe	amendments made to this Act by Schedule 2.1 to the <i>State Revenue and</i> er Legislation Amendment Act 2019 do not affect any liability for duty that e before 1 July 2019.	25 26 27		
2.2	Land T	Fax Act	1956 No 27	28		
[1]	Section	2A Defir	nitions	29		
	Insert in	alphabet	ical order:	30		
			<i>ement visa holder</i> has the same meaning as in Chapter 2A of the <i>Duties</i> 1997.	31 32		
[2]	Section	5BA		33		
	Insert af	ter section	n 5B:	34		
			a land tax—residence requirement applying to principal place of exemption for retirement visa holders	35 36		
	(	a pe	ion 5B applies to a retirement visa holder in the same way as it applies to ermanent resident, subject to any modifications prescribed by the lations.	37 38 39		

(2	) However, in the application of that section to the liability of a retirement visa holder to pay surcharge land tax in respect of residential land for a land tax year, the residence requirement is satisfied if the person used and occupied the land as the person's principal place of residence for a continuous period of 200 days in the previous land tax year.	1 2 3 4 5
Land T	ax Management Act 1956 No 26	6
Schedu	e 2 Savings and transitional provisions	7
Insert at	the end of the Schedule, with appropriate Part and clause numbering:	8
Part	Provisions consequent on enactment of State Revenue and Other Legislation Amendment Act 2019	9 10 11
D	efinition	12
	In this Part: <i>amending Act</i> means the <i>State Revenue and Other Legislation Amendment Act</i> 2019.	13 14 15
Si	ircharge land tax—retirement visa holders	16
	The amendments made to the <i>Land Tax Act 1956</i> by Schedule 2.2 to the amending Act apply to the assessment of land tax liability in respect of the 2020 land tax year and subsequent land tax years.	17 18 19

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Sch	nedu	le 3	Amendment of Payroll Tax Act 2007 No 21	1		
[1]	Sect	ion 9 V	When must payroll tax be paid	2		
	Omi	t "21 da	ays" from section 9 (1) (b). Insert instead "28 days".	3		
[2]	Sect	ion 87	Returns	4		
	Omit "21 days" from section 87 (1) (b). Insert instead "28 days".					
[3]	Sche	edule 2	2 NSW specific provisions	6		
	Inser	rt befor	re clause 2:	7		
	Divi	ision <sup>,</sup>	1 General	8		
[4]	Sch	edule 2	2, Part 2, Division 2, heading	9		
	Inser	rt befor	re clause 3A:	10		
	Divi	ision	2 Calculation of payroll tax—financial years 2008–2010	11		
[5]	Sch	edule 2	2, Part 2, Division 3	12		
	Inser	rt after	clause 3A:	13		
	Divi	ision	3 Calculation of estimated monthly payroll tax	14		
	3B	Appl	lication of Division	15		
		(1)	An employer who is an eligible existing taxpayer or an eligible new taxpayer may opt to make payments of estimated payroll tax in respect of any month in a financial year (other than the month of June) as an alternative to making payments of tax based on wages paid or payable in the month.	16 17 18 19		
		(2)	The amount that the eligible existing taxpayer or eligible new taxpayer is required to pay as payroll tax in respect of the month is to be ascertained in accordance with this Division.	20 21 22		
			This Division does not affect the determination of the correct amount of payroll tax or the adjustment of payroll tax under Part 6 of this Act.	23 24		
	3C	Eligil	ble taxpayers	25		
		(1)	An employer is an <i>eligible existing taxpayer</i> if:	26		
			(a) payroll tax was payable by the employer in respect of the whole of the previous financial year, and the amount of the payroll tax payable was less than \$150,000, or	27 28 29		
			(b) payroll tax was payable by the employer in respect of part only of the previous financial year, and the amount of payroll tax that would have been payable by the employer for the whole of the financial year (ascertained in accordance with Division 1) is less than \$150,000.	30 31 32 33		
		(2)	An employer is an <i>eligible new taxpayer</i> if:	34		
			(a) the employer has not paid and is not liable to pay payroll tax in respect of the previous financial year, and	35 36		
			(b) the employer has lodged returns in respect of at least 3 separate months in the current financial year (other than the month of June), and	37 38		

(c) the amount of payroll tax that would be payable by the employer for the whole of the financial year (ascertained in accordance with Division 1) is less than \$150,000.

#### 3D Calculation of estimated monthly payroll tax

(1) The amount of payroll tax that an eligible existing taxpayer is required to pay in relation to a return of wages in respect of a month (other than the month of June) in a financial year is the amount of dollars calculated in accordance with the formula:

ME (existing) = 
$$\frac{T \times (1 + R)}{D} \times \frac{365}{12}$$

where:

*ME (existing)* is the amount of tax required to be paid by the eligible existing taxpayer.

T is the total amount of payroll tax paid or payable by the eligible existing taxpayer in respect of the previous financial year.

R is 0.03 or any other amount determined in respect of the financial year by the Chief Commissioner by notice published in the Gazette before 21 May in the preceding financial year.

**D** is the total number of days to which the returns lodged by the eligible existing taxpayer in the previous financial year relate.

(2) The amount of payroll tax that an eligible new taxpayer is required to pay in relation to a return of wages in respect of a month (other than the month of June) in a financial year is the amount of dollars calculated in accordance with the formula:

$$ME (new) = \frac{T}{D} \times \frac{365}{12}$$

where:

**ME (new)** is the amount of tax required to be paid by the eligible new taxpayer.

T is the total amount of payroll tax paid or payable by the eligible new taxpayer in respect of the periods to which the returns lodged by the eligible new taxpayer in the current financial year relate.

D is the total number of days to which the returns lodged by the eligible new taxpayer in the current financial year (inclusive of the first 3 returns, and any subsequent returns, lodged by the eligible new taxpayer in that year) relate.

#### [6] Schedule 3 Savings, transitional and other provisions

Insert at the end of the Schedule, with appropriate Part and clause numbering:

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

# Definition

In this Part: amending Act means the State Revenue and Other Legislation Amendment Act 2019.

#### Extension of time for paying tax and lodging returns

(1) The amendment made to section 9 by the amending Act has effect in respect of wages paid or payable in the month of June 2019, or in the month of June in any subsequent year. 1

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- (2) The amendment made to section 87 by the amending Act has effect in respect of:
  - (a) a return relating to the month of June 2019, or to the month of June in any subsequent year, and
  - (b) the adjustment of payroll tax paid or payable during the financial year ending on the close of the month of June 2019 or paid or payable during any subsequent financial year ending on the close of the month of June in that year.

Sch	nedule 4	A	mendments relating to extended leave	1		
4.1	Governm	ent Se	ector Employment Regulation 2014	2		
[1]	Schedule 1 Public Service extended leave entitlements					
	Insert "who clause 2 (2)		ice commenced before 1 July 2019" after "Public Service employee" in	4 5		
[2]	Schedule 1	, claus	e 2 (2A)	6		
	Insert after	clause 2	2 (2):	7		
	(2A)	comm subcla	service for more than 10 years, a Public Service employee whose service enced on or after 1 July 2019 is entitled to extended leave under use (1) in respect of the first 10 years and additional extended leave, rtionate to his or her length of service, calculated at the rate of:	8 9 10 11		
		(a)	3 months on full pay, or	12		
		(b)	6 months on half pay, or	13		
		~ /	1.5 months on double pay,	14		
		for eac	ch 10 years served after the first 10 years.	15		
[3]			nment sector employees extended leave entitlements— or government service	16 17		
			determining the commencement of the government sector employee's itlement" in clause 6 (1).	18 19		
4.2	Industria Regulatio		tions (Public Sector Conditions of Employment) 4	20 21		
	Clause 6 Other policies					
	Insert after clause 6 (1) (f):					
			Long service or extended leave entitlements for public sector employees that exceed the minimum leave entitlements prescribed under the <i>Government Sector Employment Act 2013</i> are not to be incorporated into industrial instruments.	24 25 26 27		
4.3	Police Regulation 2015					
	Clause 101 Entitlement to extended leave					
	Omit clause	101 (1	) (b). Insert instead:	30		
			<ul> <li>after service for more than 10 years, to leave as provided by paragraph (a) and, in addition, an amount of leave proportionate to the member's length of service after 10 years, calculated as follows:</li> <li>(i) for a member whose service commenced before 1 July 2019—on the basis of 5 months on full pay, or 10 months on half pay, for 10 years served after service for 10 years,</li> </ul>	31 32 33 34 35 36		
			<ul> <li>(ii) for a member whose service commenced on or after 1 July 2019—on the basis of 3 months on full pay, or 6 months on half pay, for 10 years served after service for 10 years.</li> </ul>	37 38 39		

#### 4.4 Teaching Service Act 1980 No 23

#### Section 79 Leave of absence after years of service

Omit section 79 (1) (b). Insert instead:

- (b) after service for more than 10 years, to leave as provided by paragraph
   (a) and, in addition, an amount of leave proportionate to the officer's length of service after 10 years, calculated as follows:
  - (i) for an officer whose service commenced before 1 July 2019—on the basis of 5 months on full pay, or 10 months on half pay, for 10 years served after service for 10 years,
  - (ii) for an officer whose service commenced on or after 1 July 2019—on the basis of 3 months on full pay, or 6 months on half pay, for 10 years served after service for 10 years.

#### 4.5 Transport Administration Act 1988 No 109

#### Schedule 5 Extended leave for certain staff

Omit clause 3 (1) (b). Insert instead:

- (b) after service for more than 10 years, to leave as provided by paragraph
   (a) and, in addition, an amount of leave proportionate to the officer's length of service after 10 years, calculated as follows:
  - (i) for an officer whose service commenced before 1 July 2019—on the basis of 5 months on full pay, or 10 months on half pay, for 10 years served after service for 10 years,
  - (ii) for an officer whose service commenced on or after 1 July 2019—on the basis of 3 months on full pay, or 6 months on half pay, for 10 years served after service for 10 years.

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Sch	nedule 5 Amendments relating to dissolution of Roads and Maritime Services	1 2
5.1	Transport Administration Act 1988 No 109	3
[1]	<b>Section 3 Definitions</b> Omit "RMS," from the definition of <i>public transport agency</i> in section 3 (1).	4 5
[2]	Section 3 (1) Omit the definition of <i>Roads and Maritime Services</i> (or <i>RMS</i> ).	6 7
[3]	Section 3B Ministerial responsibility and delegation	8
	Omit section 3B (1) (b).	9
[4]	Section 3G Directions by TfNSW to public transport agencies	10
	Omit section 3G (1) (b).	11
[5]	Section 3H Review by relevant safety regulator of directions relating to transport safety matters	12 13
	Omit "Roads and Maritime Services" wherever occurring in the definition of <i>relevant safety regulator</i> in section 3H (1).	14 15
	Insert instead "the Chief Investigator, or other independent professional person, approved by the Minister as the relevant safety regulator for the purposes of this section".	16 17
[6]	Sections 38N (2), 105, 106 (1), 106A (1), (3) and (4) (definition of "eligible motor vehicle") and 119 (1A) and clause 13C (1) (a) and (4) of Schedule 6A	18 19
	Omit "RMS" wherever occurring. Insert instead "TfNSW".	20
[7]	Part 6 Roads and Maritime Services	21
	Omit "RMS" and "RMS's" wherever occurring (other than in Division 1A).	22
	Insert instead "TfNSW" and "TfNSW's", respectively.	23
[8]	Part 6, Division 1A	24
	Omit the Division.	25
[9]	Section 50 Delegation	26
	Omit the section.	27
[10]	Part 6	28
	Convert Part 6 (other than Division 1A and section 50) to Part 2A of Schedule 1 (with the following headings); rename sections in the Part as clauses and renumber them commencing with clause 8A; and rename and renumber any cross-references accordingly:	29 30 31

	Part 2A Ro	bads and maritime functions	1
	Division 1	Interpretation	2
	Division 2	Roads and maritime functions	3
	Division 3	Directions and recommendations to public authorities	4
[11]	Section 55A De	finition of "transport authority"	5
	Omit section 55.	A (c).	6
[12]	Section 65 Defi	nitions	7
	Omit paragraph	(c) of the definition of <i>transport authority</i> .	8
[13]	Section 68C En	nployment in the Transport Service	9
	Omit section 68	C (1) (c).	10
[14]	Section 68C (1)	, note	11
	Omit "TfNSW,	the State Transit Authority and RMS".	12
	Insert instead "T	fNSW and the State Transit Authority".	13
[15]	Section 68Q Mi	scellaneous provisions relating to the Transport Service	14
	Omit "RMS," w	herever occurring in section 68Q (5) and (6).	15
[16]	Section 68Q (10	0) (c)	16
	Omit the paragra	aph.	17
[17]	Part 8, Division	2A	18
	Omit the Divisio	on.	19
[18]	Part 8, Division	3, heading	20
	Omit " <b>Roads ar</b>	nd Maritime Services". Insert instead "Transport for NSW".	21
[19]	Section 77		22
	Omit the section	a. Instead instead:	23
	77 TfNSW F	und	24
		ere is established in the Special Deposits Account a fund called the nsport for NSW Fund (the <i>TfNSW Fund</i> ).	25 26
[20]	Sections 78–80	C (other than section 78 (1) (a) (ii) and (iii))	27
	Omit "RMS" wh	nerever occurring. Insert instead "TfNSW".	28
[21]	Section 78 (1) (	a) (ii) and (iii)	29
	Omit the subpar	agraphs. Insert instead:	30
		(ii) appropriated by Parliament for the purposes of TfNSW,	31
[22]	Section 81A De		32
	Omit paragraph	(b) of the definition of <i>Authority</i> .	33

[23]	Section 94 Transfers of assets, rights and liabilities Omit "RMS," from section 94 (6).	1 2
FO 41		
[24]	Section 99B Closure of level-crossings, bridges and other structures Omit "RMS" from section 99B (3) (b).	3
	Insert instead "TfNSW (unless TfNSW is the rail infrastructure owner)".	4
[25]		
[25]	Part 9, Division 3, heading Omit "RMS". Insert instead "TfNSW".	6 7
[00]		
[26]	Section 107 Definition of "transport authority" Omit section 107 (1) (c).	8
		9
[27]	Section 109 Seals of Authorities	10
	Omit paragraph (b) of the definition of <i>Authority</i> in section 109 (2).	11
[28]	Section 112 Personal liability of certain persons	12
	Omit ", Sydney Metro and RMS" from paragraph (a) of the definition of <i>member of a transport authority</i> in section 112 (2).	13 14
	Insert instead "and Sydney Metro".	15
[29]	Schedule 1 Functions of Transport for NSW	16
	Omit paragraph (d) of the definition of <i>transport authority</i> in clause 4A (4).	17
[30]	Schedule 1, clause 8A (as inserted and amended by this Subschedule)	18
	Insert after clause 8A (2) (formerly section 45E (2)):	19
	(3) This Part does not limit the operation of the other provisions of this Schedule.	20
[31]	Schedule 1, clause 8H (as inserted and amended by this Subschedule)	21
	Omit clause 8H (1) (b) and (c) (formerly section 53 (1) (b) and (c)).	22
[32]	Schedule 1, clause 9A	23
	Insert after clause 9:	24
	9A Power to appoint agents and act as agent	25
	TfNSW may appoint agents and act as agent for other persons.	26
[33]	Schedule 2 Provisions relating to Chief Executives	27
	Omit ", 47 (2)" from the source reference.	28
[34]	Schedule 2, clause 1	29
	Omit paragraph (b) of the definition of <i>Chief Executive</i> .	30
[35]	Schedule 7 Savings, transitional and other provisions	31
	Insert at the end of the Schedule, with appropriate Part and clause numbering:	32

#### Part Provisions consequent on dissolution of RMS

#### **Dissolution of RMS**

- (1) Roads and Maritime Services (*RMS*) is dissolved.
- (2) The assets, rights and liabilities of RMS are, on its dissolution, transferred to Transport for NSW.

- (3) Schedule 4 applies to the transfer of the assets, rights and liabilities of RMS by the operation of this clause and so applies as if this clause were an order to which that Schedule applies when this clause takes effect.
- (4) Any act, matter or thing done or omitted to be done before the dissolution of RMS by, to or in respect of RMS is (to the extent that the act, matter or thing has any force or effect) taken to have been done or omitted by, to or in respect of Transport for NSW.
- (5) A reference in any Act (other than this Act), in any instrument made under any Act or in any document of any kind to RMS is to be construed as a reference to Transport for NSW.
- (6) A reference in any Act (other than this Act), in any instrument made under any Act or in any document of any kind to the Chief Executive of RMS is to be construed as a reference to the Transport Secretary.
- (7) Without limiting subclauses (2) and (3) and Schedule 4, any proceedings commenced by or on behalf of RMS but not completed before its dissolution are taken to have been commenced by or on behalf of TfNSW.
- (8) For the purposes of subclause (7), *proceedings* includes any prosecution, investigation or other enforcement action.

#### Amalgamation of TfNSW Fund and RMS Fund

- (1) The TfNSW Fund established under section 77 as substituted by the *State Revenue and Other Legislation Amendment Act 2019* is an amalgamation of and continuation of the following funds:
  - (a) the TfNSW Fund established under section 76A as in force immediately before its repeal by that Act,
  - (b) the RMS Fund established under section 77 as in force immediately before its substitution by that Act.
- (2) A reference in any Act (other than this Act), in any instrument made under any Act or in any document of any kind to the RMS Fund (or the Roads and Maritime Services Fund) is to be construed as a reference to the TfNSW Fund.

#### 5.2 Transport Administration (General) Regulation 2018

#### [1] Clause 9 Prescribed traffic control facilities

Omit "section 45E (1) of the Act". Insert instead "clause 8A of Schedule 1 to the Act".

[2] Clause 20 Further additional classes of persons to whom TfNSW may delegate functions

Omit "section 50 (3) (d) of the Act" from clause 20 (1).

Insert instead "the definition of *authorised person* in section 3I of the Act".

State Revenue and Other Legislation Amendment Bill 2019 [NSW] Schedule 5 Amendments relating to dissolution of Roads and Maritime Services

5.3	Marine Pollution Regulation 2014	1		
	Clause 58 Prescribed officers	2		
	Omit clause 58 (c). Insert instead:			
	(c) the following members of the Transport Service responsible for maritime matters:	4 5		
	(i) Executive Director Maritime,	6		
	(ii) General Manager, Operations and Compliance,	7		
	(iii) Principal Manager, Sydney,	8		
	(iv) Principal Manager, North,	9		
	(v) Principal Manager, South,	10		
	(vi) each Manager Operations,	11		
	(vii) each Boating Safety Officer,	12		
	(viii) each Senior Boating Safety Officer,	13		
5.4	Roads Act 1993 No 33	14		
[1]	Section 144B Roads authority not to obstruct light rail system	15		
	Omit section 144B (2) (a).	16		
[2]	Section 144C Consent for works and other action relating to light rail system	17		
	Omit section 144C (3).	18		

Scł	edule 6 Amendment of Barangaroo Delivery Authority Act 2009 No 2	1 2
[1]	Whole Act (except where otherwise amended by this Schedule)	3
	Omit "The Authority" and "the Authority" wherever occurring.	4
	Insert instead "Infrastructure NSW".	5
[2]	Long title	6
	Omit "to constitute the Barangaroo Delivery Authority; to specify its functions; and to provide for other matters related".	7 8
	Insert instead "relating".	9
[3]	Section 1 Name of Act	10
	Omit "Delivery Authority".	11
[4]	Section 4 Definitions	12
	Omit the definitions of <i>Authority</i> , <i>Board</i> and <i>Chief Executive Officer</i> from section 4 (1).	13
[5]	Section 4 (1), definition of "Barangaroo"	14
	Omit the definition. Insert instead:	15
	<i>Barangaroo</i> means the land identified as the Barangaroo operational area on the Barangaroo Operational Area Map.	16 17
[6]	Section 4 (1)	18
	Insert in alphabetical order: <i>Infrastructure NSW</i> means Infrastructure NSW constituted under the <i>Infrastructure NSW Act 2011</i> .	19 20 21
[7]	Section 4 (1), definition of "public domain"	22
	Omit "the Authority" from paragraph (b).	23
	Insert instead "Infrastructure NSW under this Act".	24
[8]	Part 2 Constitution and management of Authority	25
	Omit the Part.	26
[9]	Part 3, heading	27
	Omit "of Authority".	28
[10]	Section 14 Principal functions of Infrastructure NSW under this Act	29
	Insert "under this Act" after "functions" wherever occurring.	30
[11]	Sections 15, 23, 37, 40, 41, 46 and 47	31
	Omit the sections.	32
[12]	Section 17 Land dealings	33
1	Omit "the Authority" from section 17 (1) and (4) wherever occurring.	34
	Insert instead "Infrastructure NSW under this Act".	35

[13]	Section 17 (2)	1
	Omit "vested in the Authority" wherever occurring.	2
	Insert instead "vested in Infrastructure NSW under this Act".	3
[14]	Part 4, heading	4
	Omit "to Authority".	5
[15]	Part 4, Division 1	6
	Omit the Division.	7
[16]	Section 30, heading	8
	Omit "by Authority".	9
[17]	Section 36 Barangaroo Fund	10
	Omit section 36 (1) (a). Insert instead:	11
	<ul> <li>(a) all money advanced to Infrastructure NSW by the Treasurer for the purposes of this Act or appropriated by Parliament for the purposes of Infrastructure NSW in connection with exercising its functions under this Act, and</li> </ul>	12 13 14 15
[18]	Section 36 (1) (e)	16
	Omit "the Authority". Insert instead "Infrastructure NSW for the purposes of this Act".	17
[19]	Section 36 (2) (a)	18
	Insert "under this Act" after "functions".	19
[20]	Section 36 (2) (b)	20
	Insert "in Barangaroo" after "infrastructure".	21
[21]	Section 36 (3)	22
	Omit "the Authority". Insert instead "Infrastructure NSW under this Act".	23
[22]	Sections 48 and 50 (2) (a), (d) and (f)	24
	Omit "the Authority" wherever occurring.	25
	Insert instead "Infrastructure NSW under this Act".	26
[23]	Section 50 Regulations	27
	Omit section 50 (2) (c).	28
[24]	Section 50 (2) (h)	29
	Omit "the Authority". Insert instead "Infrastructure NSW for the purposes of this Act".	30
[25]	Schedule 1 Members and procedure of Board	31
	Omit the Schedule.	32
[26]	Schedule 2 Land transferred to Authority	33
	Omit the Schedule.	34

[27]	Sche	edule 3	Savings, transitional and other provisions	1
	Omit	clause	1 (1). Insert instead:	2
		(1)	The regulations may contain provisions of a savings or transitional nature consequent on the enactment of this Act or any Act that amends this Act.	3 4
[28]	Sche	dule 3		5
	Inser	t after	Part 2:	6
	Part 3		Provisions consequent on enactment of State Revenue and Other Legislation Amendment Act 2019	7 8 9
	Divi	sion	1 Dissolution of Barangaroo Delivery Authority	10
	3	Defin	itions	11
			In this Division:	12
			<i>assets</i> means any legal or equitable estate or interest (whether present or future, whether vested or contingent and whether personal or assignable) in real or personal property of any description (including money), and includes securities, choses in action and documents.	13 14 15 16
			<i>liabilities</i> means any liabilities, debts or obligations (whether present or future, whether vested or contingent and whether personal or assignable).	17 18
			<i>rights</i> means any rights, powers, privileges or immunities (whether present or future, whether vested or contingent and whether personal or assignable).	19 20
	4	Disso	olution of Barangaroo Delivery Authority and transfer of assets etc	21
		(1)	The Barangaroo Delivery Authority is dissolved.	22
		(2)	On its dissolution, the assets, rights and liabilities of the Barangaroo Delivery Authority are transferred to Infrastructure NSW.	23 24
	5	Subs	equent transfer of specified assets, rights and liabilities	25
		(1)	The Minister may, by order in writing, transfer to a public sector agency any assets, rights and liabilities transferred to Infrastructure NSW under clause 4 that are specified or referred to in the order.	26 27 28
		(2)	A transfer under this clause is subject to the terms and conditions of the order giving rise to the transfer.	29 30
		(3)	The Minister may, by order in writing, specify the consideration on which a transfer under this clause is made and the value or values at which the assets, rights or liabilities are transferred.	31 32 33
		(4)	No compensation is payable to any person or body in connection with a transfer under this clause except to the extent (if any) to which the order giving rise to the transfer so provides.	34 35 36
		(5)	In this clause, <i>public sector agency</i> means any of the following:	37
			(a) the State (including the Crown in right of the State),	38
			(b) a Minister,	39
			(c) a State owned corporation within the meaning of the <i>State Owned Corporations Act 1989</i> ,	40 41

		(d)	a public authority of the State,	1
		(e)	any other person acting on behalf of the State (or the Crown in right of the State).	2 3
I	Prov	isions	relating to transfers of assets, rights and liabilities	4
	(1)	In this clause, the person or body from which any assets, rights or liabilities are transferred is called the <i>transferror</i> and the person or body to which they are transferred is the <i>transferree</i> .		5 6 7
	(2)		n any assets, rights or liabilities are transferred by or under this Division, ollowing provisions have effect:	8 9
		(a)	the assets of the transferor vest in the transferee by virtue of this clause and without the need for any further conveyance, transfer, assignment or assurance,	10 11 12
		(b)	the rights or liabilities of the transferor become, by virtue of this clause, the rights or liabilities of the transferee,	13 14
		(c)	all proceedings relating to the assets, rights or liabilities commenced before the transfer by or against the transferor or a predecessor of the transferor and pending immediately before the transfer are taken to be proceedings pending by or against the transferee,	15 16 17 18
		(d)	any act, matter or thing done or omitted to be done in relation to the assets, rights or liabilities before the transfer by, to or in respect of the transferor or a predecessor of the transferor is (to the extent to which that act, matter or thing has any force or effect) taken to have been done or omitted by, to or in respect of the transferee,	19 20 21 22 23
		(e)	the transferee has all the entitlements and obligations of the transferor in relation to those assets, rights and liabilities that the transferor would have had but for the transfer, whether or not those entitlements and obligations were actual or potential at the time of the transfer,	24 25 26 27
		(f)	a reference in any Act, in any instrument made under any Act or in any document of any kind to the transferor or a predecessor of the transferor is (to the extent that it relates to those assets, rights or liabilities but subject to the regulations), to be read as, or as including, a reference to the transferee.	28 29 30 31 32
	(3)	The	operation of this clause is not to be regarded:	33
		(a)	as a breach of contract or confidence or otherwise as a civil wrong, or	34
		(b)	as a breach of any contractual provision prohibiting, restricting or regulating the assignment or transfer of assets, rights or liabilities, or	35 36
		(c)	as giving rise to any remedy by a party to an instrument, or as causing or permitting the termination of any instrument, because of a change in the beneficial or legal ownership of any asset, right or liability, or	37 38 39
		(d)	as an event of default under any contract or other instrument.	40
	(4)	No a	ttornment to the transferee by a lessee from the transferor is required.	41
	(5)	Duty	under the Duties Act 1997 is not chargeable in respect of:	42
		(a)	a transfer by or under this Division, or	43
		(b)	anything certified by the Treasurer as having been done in consequence of a transfer by or under this Division (for example, the transfer or conveyance of an interest in land).	44 45 46

	(6) The Minister may, by notice in writing, confirm a transfer by or under this Division of particular assets, rights or liabilities. The notice is conclusive evidence of that transfer.			
	(7)	In this clause, <i>instrument</i> means an instrument (other than this Act) that creates, modifies or extinguishes rights or liabilities (or would do so if lodged, filed or registered in accordance with any law), and includes any judgment, order or process of a court.	4 5 6 7	
Divis	sion 2	2 Other provisions	8	
7	Refer	rences to Barangaroo Delivery Authority	9	
	(1)	A reference in any Act (other than this Act), in any instrument made under any Act or in any document of any kind to the Barangaroo Delivery Authority is to be construed as a reference to Infrastructure NSW.	10 11 12	
	(2)	Any act, matter or thing done or omitted to be done before the dissolution of the Barangaroo Delivery Authority by, to or in respect of the Barangaroo Delivery Authority is (to the extent that the act, matter or thing has any force or effect) taken to have been done or omitted by, to or in respect of Infrastructure NSW.	13 14 15 16 17	
8	Aboli	tion of Board of Barangaroo Delivery Authority	18	
	(1)	The Board of the Barangaroo Delivery Authority is abolished.	19	
	(2)	Each person holding office as a member of the Board of the Barangaroo Delivery Authority ceases to hold office as a member of the Board on its abolition and is not entitled to any remuneration or compensation for the loss of that office.	20 21 22 23	
9	Barar	ngaroo Operational Area Map	24	
		The name of the Barangaroo Delivery Authority Operational Area Map, as in force immediately before the commencement of this clause, is taken to have been changed to the Barangaroo Operational Area Map.	25 26 27	

Schedule 7		le 7	Amendment of Growth Centres (Development Corporations) Act 1974 No 49			
[1]	Sect	ion 3 I	Definitions	3		
	Inser	t in alp	habetical order in section 3 (1):	4		
			<i>Infrastructure NSW</i> means Infrastructure NSW constituted under the <i>Infrastructure NSW Act 2011</i> .	5 6		
[2]	Sect	ion 3A		7		
	Inser	t after	section 3:	8		
	3A	Spec	ial provisions relating to Infrastructure NSW	9		
		(1)	Infrastructure NSW is taken to be a development corporation for the purposes of the following provisions of this Act (the <i>relevant provisions</i> ):	10 11		
			(a) Part 3,	12		
			(b) sections 27, 30, 32, 33 and 41.	13		
		(2)	The growth centre in respect of which Infrastructure NSW is taken to be constituted for the purposes of the relevant provisions is the land that was described in Schedule 1 in respect of the UrbanGrowth NSW Development Corporation immediately before its dissolution by the <i>State Revenue and Other Legislation Amendment Act 2019</i> .	14 15 16 17 18		
		(3)	In exercising its functions as a development corporation under the relevant provisions, Infrastructure NSW may exercise those functions only in relation to the land referred to in subsection (2).	19 20 21		
[3]	Sche	edule '	Growth centres and development corporations	22		
	Omi	t the m	atter relating to the UrbanGrowth NSW Development Corporation.	23		
[4]	Sche	edule (	Savings, transitional and other provisions	24		
	Omi	t claus	e 3 (1). Insert instead:	25		
		(1)	The regulations may contain provisions of a savings or transitional nature consequent on the enactment of this Act or any Act that amends this Act.	26 27		
[5]	Sche	edule (	5	28		
	Insert after Part 6:					
	Par	rt 7	Provisions consequent on enactment of State Revenue and Other Legislation Amendment Act 2019	30 31 32		
	34	Diss	olution of UrbanGrowth NSW Development Corporation	33		
		(1)	The UrbanGrowth NSW Development Corporation is dissolved.	34		
		(2)	On its dissolution, the assets, rights and liabilities of the UrbanGrowth NSW Development Corporation are transferred to Infrastructure NSW.	35 36		
		(3)	Part 2 of Schedule 1A has effect in relation to the transfer under this clause as if a reference in that Part to an order were a reference to this clause.	37 38		

	(4)	Act	ference in any Act (other than this Act), in any instrument made under any or in any document of any kind to the UrbanGrowth NSW Development poration is to be construed as a reference to Infrastructure NSW.	1 2 3
	(5)	the Urba matt	act, matter or thing done or omitted to be done before the dissolution of JrbanGrowth NSW Development Corporation by, to or in respect of the anGrowth NSW Development Corporation is (to the extent that the act, er or thing has any force or effect) taken to have been done or omitted by, in respect of Infrastructure NSW.	4 5 6 7 8
35	Subs	seque	nt transfer of specified assets, rights and liabilities by order	9
	(1)	The Minister may, by order in writing, transfer to a public sector agency any assets, rights and liabilities transferred to Infrastructure NSW under clause 34 that are specified or referred to in the order.		10 11 12
	(2)		2 of Schedule 1A has effect in relation to the transfer under this clause as reference in that Part to an order were a reference to an order under this se.	13 14 15
	(3)	In th	is clause, <i>public sector agency</i> means any of the following:	16
		(a)	the State (including the Crown in right of the State),	17
		(b)	a Minister,	18
		(c)	a State owned corporation within the meaning of the State Owned Corporations Act 1989,	19 20
		(d)	a public authority of the State,	21
		(e)	any other person acting on behalf of the State (or the Crown in right of the State).	22 23