

New South Wales

Water Management Amendment (Water Access Licence Register) Bill 2022

Explanatory note

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

Overview of Bill

The object of this Bill is to amend the Water Management Act 2000 (the WM Act), the Constitution Act 1902 and Constitution (Disclosures by Members) Regulation 1983 as follows—

- (a) to require holders and co-holders of water access licences to hold a *UIN*, a unique identification number allocated to a person for the purposes of the WM Act,
- (b) to make amendments relating to the Water Access Licence Register (the *Access Register*),
- (c) to impose requirements relating to the holders (*WAL subsidiary holders*) of rights to exercise entitlements conferred by an access licence, or a holding in an access licence, held by an irrigation corporation,
- (d) to provide for a code of conduct for brokers,
- (e) to require annual reporting of the foreign beneficiaries of trusts that have an interest in a water access licence,
- (f) to require Members of Parliament to publicly disclose interests in water access licences held by the Member or the Member's spouse,
- (g) to make other minor or consequential amendments,
- (h) to insert provisions of a savings and transitional nature.

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 on the date of assent to the proposed Act.

Schedule 1 Amendment of Water Management Act 2000 No 92

Schedule 1[2] inserts a requirement for holders and co-holders of access licences and WAL subsidiary holders to hold a UIN. The proposed provisions require a corporation applying for a UIN to provide information about the directors and members of the corporation. Further, a corporation to which a UIN is allocated is required to give written notice to the Minister for Lands and Water (the *Minister*) of changes relating to the directors and members of the corporation. **Schedule 1[1]** provides that the Minister must refuse an application for an access licence if it does not include the applicant's UIN.

Schedule 1[3]–[9] and [14]–[17] make various amendments relating to the Access Register. In particular, the proposed amendments require additional matters relating to access licences and holdings in access licences to be recorded in the Access Register, including UINs, the details of WAL subsidiary holders and the rights held by WAL subsidiary holders. The proposed provisions also insert standards for the electronic search facility for the Access Register.

Schedule 1[10] provides for the regulations to prescribe a code of conduct for brokers and to create offences for failing to comply with the code of conduct. A broker is a person who provides advice to another person in relation to access licences or holdings in access licences, or deals in access licences or holdings in access licences on behalf of another person. **Schedule 1[13]** makes a related amendment.

Schedule 1[11] requires a person who holds or co-holds an access licence in the person's capacity as a trustee of a trust to notify the Minister if a foreign person was the beneficiary of the trust.

Schedule 1[12] imposes various requirements on irrigation corporations in relation to WAL subsidiary holders.

Schedule 1[18] inserts provisions of a savings and transitional nature that impose requirements on the existing holders and co-holders of access licences and WAL subsidiary holders to obtain a UIN and provide certain information to the Minister. Failure to comply with these requirements may result in the cancellation of the licence, or the removal of relevant rights, by the Minister.

Schedule 1[19] inserts definitions of UIN and WAL subsidiary holder.

Schedule 2 Amendment of other legislation

Schedule 2.1[1] amends the *Constitution Act 1902* to clarify that the regulations made under that Act may require the disclosure, by Members of either House of Parliament, of pecuniary interests or other matters held by or relating to the spouses of Members. **Schedule 2.1[2]** inserts a definition of spouse.

Schedule 2.2[3] amends the Constitution (Disclosures by Members) Regulation 1983 to require a Member of Parliament to disclose, with limited exceptions, the water access licence number of each water access licence in which the Member or Member's spouse has an interest and the nature of the interest. The requirement extends to interests in access licences held by trusts. Schedule 2.2[1], [2] and [4]–[12] make consequential amendments.



New South Wales

Water Management Amendment (Water Access Licence Register) Bill 2022

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Water Management Amendment (Water Access Licence Register) Bill 2022

No , 2021

A Bill for

An Act to amend the *Water Management Act 2000* in relation to information on the water access licence register; to amend the *Constitution Act 1902* and *Constitution (Disclosures by Members) Regulation 1983* to require Members of Parliament to disclose certain water interests held by the Members; and for related purposes.

The	Legislature of New South Wales enacts—	1
1	Name of Act	2
	This Act is the Water Management Amendment (Water Access Licence Register) Act 2022.	3 4
2	Commencement	5
	This Act commences on the date of assent to this Act.	6

Sc	hedu	ile 1	Amendment of Water Management Act 2000 No 92	1
[1]	Sect	ion 61	1 Applications for granting of access licences	3
	Inser	rt after	section 61(6)—	4
		(6A)	The Minister must refuse to accept an application for an access licence if it does not include the applicant's UIN.	5 6
[2]	Cha	pter 3,	, Part 2, Division 3AA	7
•			re Chapter 3, Part 2, Division 3A—	8
	Divi	ision	3AA Unique identification numbers	9
	70A	Req	uirement to have a UIN	10
		(1)	Each of the following must have a UIN—	11
			(a) the holder of an access licence,	12
			(b) a co-holder of an access licence,	13
			(c) a WAL subsidiary holder.	14
		(2)	A UIN may not be transferred.	15
	70B	Арр	lying for a UIN	16
		(1)	A person may apply to the Minister for a UIN.	17
		(2)	The application must be in the approved form and include the following—	18
			(a) the applicant's name,	19
			(b) for a corporation—	20
			(i) the corporation's registered address, and	21
			(ii) the corporation's ACN or, if applicable, ARBN, and	22
			(iii) the names of the directors of the corporation, and	23
			(iv) details of each related body corporate of the corporation, within the meaning of the <i>Corporations Act 2001</i> of the Commonwealth, and	24 25 26
			(v) without limiting subparagraph (iv), the name of—	27
			(A) for a company limited by guarantee—each member of the company with voting rights, or	28 29
			(B) otherwise—each person entitled to 20% or more of the voting shares in the corporation,	30 31
			(c) other matters prescribed by the regulations.	32
		(3)	The regulations may make further provision for UINs, including—	33
			(a) applications for UINs, and	34
			(b) application fees.	35
	70C	Dete	ermination of applications	36
		(1)	The Minister may determine an application for a UIN by allocating or refusing to allocate a UIN.	37 38
		(2)	The Minister must not allocate a UIN to a person who has previously been allocated a UIN	39 40

	700	Char	nge in particulars to be notified	1
		(1)	A corporation to which a UIN is allocated must, within 28 days after the occurrence of one of the following events, give written notice to the Minister—	2 3 4
			(a) a change in the name of the corporation,	5
			(b) a change in the registered address of the corporation,	6
			(c) a change in the directors of the corporation,	7
			(d) a change to the related bodies corporate of the corporation, within the meaning of the <i>Corporations Act 2001</i> of the Commonwealth,	8 9
			(e) without limiting paragraph (d)—	10
			(i) for a company limited by guarantee—a person ceasing to be, or becoming, a member of the company with voting rights, or	11 12
			(ii) otherwise—a person ceasing to be, or becoming, entitled to 20% or more of the voting shares in the corporation.	13 14
		(2)	The notice must—	15
			(a) be in the approved form, and	16
			(b) set out the details of the change.	17
		(3)	The regulations may prescribe other events or matters that must be notified to the Minister by a UIN holder.	18 19
			Tier 3 penalty.	20
[3]	Sect	ion 71	Water Access Licence Register	21
			on 71(3) and (4). Insert instead—	22
		(3)	Subject to sections 71J and 71JA, the Access Register must be kept in the form and way determined by the Minister.	23 24
		(4)	The purposes of the Access Register include—	25
			(a) to create, maintain and update records of— (i) the rights, interests and entitlements held in and claimed over access licences, and	26 27 28
			(ii) the persons holding or claiming those rights, interests and entitlements, and	29 30
			(b) to facilitate public access to the records.	31
[4]	Sect	ion 71.	AA	32
			section 71A—	33
	71AA	Matte	ers relating to irrigation corporations to be recorded in Access Register	34
		(1)	This section applies to—	35
			(a) an access licence, including a replacement access licence, held by an irrigation corporation, and	36 37
			(b) a holding in an access licence held by an irrigation corporation.	38
		(2)	The following matters must be recorded in the General Division of the Access Register in relation to the access licence or holding—	39 40
			(a) details of each WAL subsidiary holder who acquires a right to exercise an entitlement conferred by the access licence or holding,	41 42

			(b)	details of the right acquired by the WAL subsidiary holder, including, if applicable, the proportion of the share component of the access licence included in the entitlement.	1 2 3
		(3)	The	details required to be recorded include the following—	4
			(a)	the name of the WAL subsidiary holder,	5
			(b)	the UIN of the WAL subsidiary holder,	6
			(c)	if the WAL subsidiary holder is a corporation—	7
				(i) the corporation's registered address, and	8
				(ii) the corporation's ACN or, if applicable, ARBN, and	9
				(iii) the names of the directors of the corporation, and	10
				(iv) details of each corporation that is a related body corporate of the corporation, within the meaning of the <i>Corporations Act 2001</i> of the Commonwealth, and	11 12 13
				(v) without limiting subparagraph (iv), the name of—	14
				(A) for a company limited by guarantee—each member of the company with voting rights, or	15 16
				(B) otherwise—each person entitled to 20% or more of the voting shares in the corporation,	17 18
			(d)	the amount paid by the WAL subsidiary holder to acquire the right.	19
[5]	Sect	ion 71	CA		20
	Inser	t after	sectio	on 71C—	21
-	71CA	Pers	onal i	information not to be recorded in Access Register	22
	1071	. 0.0		following must not be recorded in the Access Register—	23
			(a)	the residential address of an individual,	23
			(b)	the telephone number or email address of an individual.	25
.	0 4		. ,	the telephone number of email address of all marvidual.	
[6]		ion 71		. 510	26
	Inser	t betor	e secti	ion 71G—	27
	71FA	Defin	ition		28
			In th	nis Subdivision—	29
			detai follo	ils of an access licence, or a holding in an access licence, means the owing information recorded in the Access Register—	30 31
			(a)	matters recorded under sections 71A and 71AA in relation to the licence or holding,	32 33
			(b)	matters recorded under Schedule 1A, Part 1 in relation to the licence or holding.	34 35
[7]	Sect	ion 71	H Sea	arches of the Access Register	36
	Omit	the se	ction.		37
[8]	Sect	ion 71	Corr	rection and amendment of Access Register	38
				of the section—	39
		(2)	The	Minister must ensure the Access Register is kept up to date and, in icular, that the Access Register is updated to record changes of details of	40 41

					nces or holdings in access licences that are notified to the Minister the Minister otherwise becomes aware.	1 2
[9]	Sect	ions 7	1J an	d 71JA		3
	Omit	section	n 71J.	Insert	instead—	4
	71J	Publ	ic acc	ess to	information in Access Register	5
		(1)			ter must make the information recorded in the Access Register members of the public in accordance with this section.	6 7
		(2)			ation must be made available through an electronic search facility ly accessible website.	8
		(3)		e may, e availa	if approved by the Minister, be imposed before the information is able.	10 11
		(4)	A fe	e appro	oved under subsection (3)—	12
			(a)	may	be charged—	13
				(i)	in relation to searches carried out within a specified period of time, or	14 15
				(ii)	in relation to individual searches, or	16
				(iii)	on another basis, and	17
			(b)	if chasearc	arged in relation to individual searches—must be \$10 or less per ch.	18 19
		(5)		ept as p	provided by subsections (3) and (4), access to the information must icted.	20 21
		(6)	The	regulat	ions may make provision for—	22
			(a)	the a	uthentication of searches of the Access Register, and	23
			(b)	the c	ertification of the results of searches.	24
	71JA	Stan	dards	for Ac	ccess Register search facility	25
			deta	ils of ar	onic search facility referred to in section 71J(2) must enable the n access licence or a holding in an access licence to be obtained by ne or more of the following—	26 27 28
			(a)	the n	ame of an individual or corporation, including—	29
				(i)	an irrigation corporation, and	30
				(ii)	a WAL subsidiary holder,	31
			(b)	a UII	N,	32
			(c)	an A	CN or ARBN,	33
			(d)	an A	BN,	34
			(e)	the n	ame of a government department,	35
			(f)	other	matters prescribed by the regulations, except for the following—	36
				(i)	the residential address of an individual,	37
				(ii)	the telephone number or email address of an individual.	38
[10]	Sect	ion 71	ZA			39
	Inser	t after	sectio	n 71Z–	_	40

	71ZA	Code	of co	onduct for brokers	1
		(1)	The	regulations may prescribe a code of conduct for brokers.	2
		(2)		regulations may create an offence of failing to comply with the code of duct or a specific provision of the code of conduct (a <i>relevant offence</i>).	3
		(3)		Secretary may issue a public statement, in a way determined by the etary—	5
			(a)	identifying a broker found guilty of a relevant offence, and	7
			(b)	providing details of the commission of the relevant offence.	8
		(4)	In th	is section—	9
				<i>ter</i> means a person who provides brokerage services to another person in orn for a commission, fee or other financial benefit.	10 11
			brok	serage services means one or more of the following services—	12
			(a)	providing advice about a dealing in an access licence or holding in an access licence,	13 14
			(b)	dealing in an access licence or holding in an access licence on behalf of another person,	15 16
			(c)	investigating a prospective dealing in an access licence or holding in an access licence on behalf of another person,	17 18
			(d)	preparing and submitting documents necessary for a dealing in an access licence or holding in an access licence on behalf of another person.	19 20 21
[11]	Sect	ion 87	D		22
	Inser	t after	sectio	n 87C—	23
	87D	Annı	ıal re _l	porting of foreign beneficiaries	24
		(1)		section applies to an access licence held or co-held by a person in the on's capacity as a trustee of a trust.	25 26
		(2)	end	person must give written notice to the Minister, within 2 months after the of each financial year, if a foreign person was a beneficiary of the trust ng the previous financial year.	27 28 29
		(3)	bene	person is not required to give notice of a foreign person who was a efficiary if notice of the foreign person has already been given by another see of the trust.	30 31 32
		(4)	In th	is section—	33
			Take citiz	ign person has the same meaning as in the Foreign Acquisitions and covers Act 1975 of the Commonwealth, but does not include an Australian en, whether or not ordinarily resident in Australia.	34 35 36
			Tier	3 penalty.	37
[12]	Cha	oter 4,	Part 1	1, Division 5A	38
	Inser	t after	Chapt	ter 4, Part 1, Division 5—	39
	Divi	sion	5A	WAL subsidiary holders	40
	135A	Defin	ition		41
			In th	is Act—	42

			WAL subsidiary holder is a person or body that acquires, by contractual arrangement or otherwise, a right to exercise an entitlement conferred by—	1 2
			(a) an access licence, including a replacement access licence, held by an irrigation corporation, or	3
			(b) a holding in an access licence held by an irrigation corporation.	5
	135B	Requ	uirement to keep records	6
		(1)	An irrigation corporation must make and keep records of—	7
			(a) all WAL subsidiary holders who acquire a right to exercise an entitlement conferred by an access licence or holding in an access licence held by the irrigation corporation, and	8 9 10
			(b) details of the right acquired by the WAL subsidiary holder.	11
		(2)	Without limiting subsection (1), the records must include the details referred to in section 71AA.	12 13
	135C	Char	nge in particulars to be notified	14
		(1)	Each director of an irrigation corporation must ensure the irrigation corporation notifies the Minister, in the approved form, of the acquisition of a right referred to in section 135B(1)(a) within 28 days after the acquisition.	15 16 17
		(2)	If an irrigation corporation fails to notify the Minister of an acquisition within the 28-day period, the irrigation corporation must provide a written statement to the members of the irrigation corporation informing them of the failure.	18 19 20
			Tier 3 penalty.	21
[13]	Sect	ion 40	0 Regulations	22
	Inser	t after	section 400(3)—	23
		(3A)	Despite subsection (3), a regulation may create an offence punishable by a penalty of not more than 100 penalty units if the offence relates to a failure to comply with a code of conduct or a specific provision of a code of conduct prescribed under section 71ZA.	24 25 26 27
[14]	Sche	dule 1	1A Access Register	28
	Omit	"in su	ach form as the Minister considers appropriate" from clause 1(1).	29
[15]	Sche	dule 1	1A, clause 1(1)(a1)	30
	Inser	t after	clause 1(1)(a)—	31
			(a1) the UIN of each holder or co-holder of the access licence,	32
[16]	Sche	dule 1	1A, clause 1(1)(f)–(k)	33
	Inser	t after	clause 1(1)(e)—	34
			(f) the category or subcategory of the licence,	35
			(g) the date on which the licence is granted,	36
			(h) the purchase price, if any, of the licence,	37
			(i) details of the purpose for which the licence was granted,	38
			(j) details of water sources from which water is proposed to be extracted,	39
			(k) details of the land where water taken under the licence will be used.	40

recorded in the Access Register.

[17]	Schedule '	IA, clau	se 1(4)	1
			". Insert instead "Subject to section 71CA, the Minister".	2
[18]	Schedule 9	Saving	gs, transitional and other provisions	3
		_	the Schedule, with appropriate Part and clause numbering—	4
	Part	Mana	visions consequent on enactment of Water agement Amendment (Water Access Licence ster) Act 2022	5 6 7
	Defi	nition		8
		In this	Part—	9
			ling Act means the Water Management Amendment (Water Access e Register) Act 2022.	10 11
	Prov	ision of	additional details for Access Register	12
	(1)	This cl	ause applies to an access licence—	13
		` '	that is in force immediately before the commencement of the amending Act, or	14 15
			for which an application was made but not determined immediately before the commencement of the amending Act.	16 17
	(2)		ler or co-holder of an access licence to which this clause applies must, 12 months after the commencement of the amending Act—	18 19
		(a) (obtain a UIN, and	20
		1	provide the Minister with information that would have been required by the approved form if the licence had been applied for after the commencement of the amending Act, and	21 22 23
		1 1	if, immediately before the commencement of the amending Act, a WAL subsidiary holder holds a right to exercise an entitlement conferred by the licence—provide the Minister with information that would have been required by the approved form if the right had been acquired after the commencement of the amending Act.	24 25 26 27 28
	(3)	If a ho	lder or co-holder fails to comply with subclause (2)—	29
		(a) 1	the Minister may cancel the licence, and	30
			the holder or co-holder is not eligible to apply for further access licences until the holder or co-holder complies with the subclause.	31 32
	(4)		L subsidiary holder who holds a right to exercise an entitlement red by an access licence to which this clause applies must obtain a UIN.	33 34
	(5)	If a W may—	AL subsidiary holder fails to comply with subclause (4), the Minister	35 36
			remove the right from the WAL subsidiary holder, and	37
			return the right to the irrigation corporation that holds the licence to which the right relates.	38 39
	(6)	The M	finister must ensure the information provided under this clause is	40

41

[19]	Dictionary	1
	Insert in alphabetical order—	2
	<i>UIN</i> means a unique identification number allocated to a person for the purposes of this Act.	3 4
	WAL subsidiary holder—see section 135A.	5

Schedule 2 Amendment of other legislation		1			
2.1	Con	stitut	ion A	Act 1902 No 32	2
[1]	Secti	ion 14 <i>A</i>	A Disc	closure of pecuniary interests and other matters by Members	3
	Inser	t after s	section	n 14A(1)—	4
	1	(1A)	of eit	void doubt, a regulation made under subsection (1) may require a Member ther House of Parliament to disclose pecuniary interests or other matters by or relating to the Member's spouse.	5 6 7
[2]	Secti	ion 14 <i>A</i>	A(8)		8
	Inser	t after s	section	n 14A(7)—	9
		(8)	In th	is section—	10
		` ,	perso	se, of a person (the <i>first person</i>), means the following but, if more than 1 on would qualify as the first person's spouse, means only the latest person alify—	11 12 13
			(a)	a person to whom the first person is legally married, including a husband or wife of the first person,	14 15
			(b)	the first person's de facto partner.	16
2.2	Con	stitut	ion (Disclosures by Members) Regulation 1983	17
[1]	Clau	se 6A S	Suppl	lementary ordinary returns	18
	Inser	t ", 8A'	'after	"8" in clause 6A(4)(a).	19
[2]	Clau	se 7 In	terpre	etation: Part 3	20
	Inser	t in alp	habeti	ical order in clause 7(1)—	21
		-	spou	se, of a person, has the same meaning as in the Act, section 14A.	22
				r access licence means an access licence within the meaning of the Water agement Act 2000.	23 24
[3]	Clau	se 8A			25
	Inser	t after o	lause	8—	26
	8 A	Wate	r acce	ess licences	27
		(1)	A M	ember must disclose in a primary return and an ordinary return—	28
			(a)	the water access licence number of each water access licence in which the Member or, if applicable, the Member's spouse, had an interest—	29 30
				(i) for a primary return—on the primary return date or during the period of 5 years ending on the primary return date, or	31 32
				(ii) for an ordinary return—during the ordinary return period, and	33
			(b)	the nature of the interest in each water access licence.	34
		(2)		nterest in a water access licence need not be disclosed by the Member if Member or Member's spouse—	35 36
			(a)	had the interest only in the Member or spouse's capacity as the executor or administrator of the estate of a deceased person, and	37 38
			(b)	was not a beneficiary under the will or intestacy.	39

	1	the primary return date	per's spouse had a relevant connection with a trust on during the period of 5 years ending on the primary ordinary return period, the Member must disclose in
		a primary return and an	ordinary return—
			licence number of each water access licence in which person's capacity as a trustee of the trust had an
		period of 5	ary return—on the primary return date or during the years ending on the primary return date, or
		` '	nary return—during the ordinary return period, and
		(b) the nature of the	interest in each water access licence.
	(4)	A person has a <i>relevant</i>	connection with a trust if the person—
		(a) is a trustee of the	trust, or
		(b) is a settlor of the	
		•	onsible for the affairs of the trust, or
		(d) is a beneficiary o	f the trust.
Sch	edule 1 l	Forms	
Inse	rt ", 8A"	after "8" in Form 1, ma	tter headed "Directions", item 2.
Sch	edule 1,	Form 1, Section 1, Pa	rt 1A
Inse	rt after P	art 1—	
Par	t 1A Wa	ater access licences	
Und disc	er the <i>Co</i> lose in Pa	onstitution (Disclosures art 1A of the return—	by Members) Regulation 1983, clause 8A, you must
(a)	spouse	ter access licence number had an interest on the criod of 5 years ending or	per of each water access licence in which you or your late on which you took the pledge of loyalty or during in that date, and
(b)	the nat	ure of the interest in ea	ch water access licence.
8Å(4	4), on the		connection with a trust, within the meaning of clause k the pledge of loyalty or during the period of 5 years sclose—
(a)	person		er of each water access licence in which a person in the of the trust had an interest on that date or during the at date, and
(b)	the nat	ure of the interest in each	ch water access licence.
Mak retui		rate entry for each water	r access licence, separated by a line, in Part 1A of the
Exar	mple entri	ies only—	
Wat	ter acces	ss licence number	Nature of interest
WA	L1234567	78	Co-holder
			Holder

39

Insert after Part 1—

	er access licence number	Nature of interest		
Schedule 1, Form 2, Section 1, Part 1A Insert after Part 1—				
Dari	: 1A Water access licences			
Und	der the Constitution (Disclosures by Members) Regulation 1983, clause 8A, you must aclose in Part 1A of the return—			
(a)	(a) the water access licence number of each water access licence in which you or your spouse had an interest during the ordinary return period, and			
(b)	the nature of the interest in ea	ch water access licence.		
	ou or your spouse had a relevant 4), during the ordinary return pe	connection with a trust, within the meaning of clause riod, you must also disclose—		
(a)		er of each water access licence in which a person in the of the trust had an interest during that period, and		
(b)) the nature of the interest in each water access licence.			
retur	Take a separate entry for each water access licence, separated by a line, in Part 1A of the eturn. xample entries only—			
	er access licence number	Nature of interest		
	L12345678	Co-holder		
WA	L87654321	Holder		
	chedule 1, Form 2, Section 2, Part 1A nsert after Part 1—			
	Part 1A Water access licences Water access licence number Nature of interest			
\\/a4	or acces licence number	Nightiro of intorest		

Wat	er access licence number Nature of interest		
	edule 1, Form 3, Section 1, item 3A		
Inse	rt after item 3—		
	(3A) Additional pecuniary interests must also be disclosed where, during the supplementary ordinary return period—		
	(a) you or your spouse held an interest in a water access licence additional to those already disclosed in your most recent return, or		
	(b) if you or your spouse has had a relevant connection with a trust, within the meaning of the <i>Constitution (Disclosures by Members) Regulation 1983</i> , clause 8A(4)—		
	(i) a person in the person's capacity as a trustee of the trust had an interest in a water access licence, and		
	(ii) the interest is additional to those already disclosed in your most recent return.		
Sche	edule 1, Form 3, Section 1, item 4		
Omi	t "3 (a) to (h)". Insert instead "3 or 4".		
Schedule 1, Form 3, Section 1, Part 1A			
Inse	t after Part 1—		
Part	1A Water access licences		
List	in Part 1A in Division B of the return—		
(a)	the water access licence number of each water access licence in which you or your spouse had an interest during the supplementary ordinary return period that is additional to the interests in water access licences that you have already disclosed in your most recent return, and		
(b)	ordinary return period—the water access licence number of each water access licence in which a person in the person's capacity as a trustee of the trust had an interest during the supplementary ordinary return period that is additional to the interests that you have already disclosed in your most recent return.		
	nple entries only—		
	er access licence number Nature of interest		
WA	Co-holder Co-holder		

Holder

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[12] Schedule 1, Form 3, Section 2, Division B, Part 1A

Insert after Part 1—

1

2

3

Part 1A Water access licences

Water access licence number	Nature of interest	