

BUDGET ESTIMATES 2020-2021 Initial hearings

Portfolio Committee No. 1 – Premier and Finance

Finance and Small Business

Hearing: Friday 12 March 2020

Answers to questions taken on notice

NUMBER OF SENIOR EXECUTIVES

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Question 1: Was the target of a 10 per cent reduction in the number of senior executives met in the 2019-2020 budget?

Answer: In March 2019 the Parliamentary Budget office provided a costing of \$728.9 million on a request from the Liberal-National Government to cost a proposal titled *Reducing Procurement Spending, Saving Taxpayer Dollars*.

Savings and budget reform measures in the **2019-20 Budget** included whole-of-government administrative and procurement savings of \$731.4 million across the budget and forward estimates for the *Reducing Procurement Spending, Saving Taxpayer Dollars* election commitment.

This election commitment targeted back-office savings, including reducing expenditure on advertising, travel, consultants, procurement, IT, legal services, and public service senior executives.

There was no breakdown specified of the contribution to savings that would come from each of these areas of expenditure.

BUSHFIRE RELIEF: STAMP DUTY WAIVER

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Question 2: How many applications for stamp duty waiver for bushfire relief were (i) rejected and (ii) made in total?

Answer: As at 31 January 2021, 214 applications had been made. Of these 4 have been rejected; 189 approved and the remainder in progress.

BUSHFIRE RELIEF: FINES ENFORCEMENT

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Question 3: Regarding 356 customers from bushfire affected areas owing \$592,000 in fines: How much is still owing from fines from customers in bushfire impacted areas; and how many of those customers have had enforcement actions taken since these actions were resumed after 30 June 2020?

Answer: \$409,279 is still outstanding for the customers identified via the data match with Spatial Services. Of this, \$260,183 is under management via a payment plan. 45 of the identified customers have had sanctions applied after 30 June 2020.

RECOVERY OF BUSHFIRE GRANTS

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Question 4: Regarding a discussion between Service NSW and Revenue NSW about whether Revenue NSW could play any role in recovering monies paid in small business bushfire grants: when did this discussion take place; who, from Revenue NSW, was involved in the discussion; when did the Chief Commissioner of State Revenue become aware of the discussion; was advice given orally or in writing; and, if the advice was given in writing can it be tabled?

Answer: There were a number of discussions held between Revenue NSW and Service NSW between 29 July 2020 and 13 January 2021 involving Cullen Smythe, Executive Director, Technical Advisory Services; Kathleen Mackay, Executive Director, Customer Service – Fines and Debt and Julianne Evans, Director, Debt Resolution from Revenue NSW.

From 21 August 2020, the Chief Commissioner of State Revenue was aware of these discussions.

As all advice given was oral in nature.

WESTCONNEX TOLLS

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Question 5: Under the WestConnex project what is the total amount that will be collected under that contract in tolls over the life of the contract.

Answer: This question should be directed to the Minister for Transport and Roads.

SENIOR EXECUTIVES

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Question 6: What is Treasury's estimation as to the savings that have been met by the senior executives, as best you can according to this costing, taking into account the exclusions for "health, police, teaching, transport and crown services executives in Sydney Trains and NSW Trains"?

Answer: See the answer to Question 1

REDUCING PROCUREMENT SPENDING

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Question 7: What information does Treasury have regarding 2019/20 budget data on (i) the reduction of whole-of-government advertising expenses by \$30 million; (ii) reduction of whole-of-government legal expenses; (iii) information and communication technology; (iv) "residual procurement initiatives for waste management, utilities, office furniture, printing, medical expenses, salary packaging and removalists"

Answer: Under the devolved procurement model, responsibility for whole of government contracts for specific areas of procurement are assigned to particular agencies.

Questions about whole of government procurement in the following areas should be directed to the relevant minister as follows:

- Advertising and information and communication technology - Minister for Customer Service
- Legal services - Minister for Transport and Roads
- Office furniture and salary packaging (lapsed contract) - Minister for Education and early Childhood Learning
- Medical expenses and printing (lapsed contract) - Minister of Health and Medical Research
- Removalists – Minister for Police and Emergency Services

NSW Procurement manages the whole of government contracts for waste management and for retail electricity.

The new contracts for waste management that are currently being implemented are expected to deliver \$18.8 million in savings to FY22/23.

The Whole-of-Government Electricity contract spend excluding Sydney Trains and Sydney Metro was about \$328 Mil for FY19-20. This was a savings against budget estimates of around \$12 Million

A tender for a new contract starting from FY22-23 is currently in progress. The forward savings estimate for future years from FY22-23 will be available upon finalisation of tender.

Question 8: What is the status of the removalists contract?

Answer: The removalist contract is managed by NSW Police and expires on 28 Nov 2022

Question 9: Please provide a list of all the whole-of-government contracts that are expiring in the next 12 months?

Answer: The expiry date of each whole-of-government contract is displayed at:

<https://buy.nsw.gov.au/contracts>

Question 10: Does Treasury/NSW Procurement have any involvement in or information on NSW Health salary packaging arrangements?

Answer: This question is best directed to the Minister for Health and Medical Research.

Question 11: How many new vehicles were there in 2019/20? Is there any information available on kilometres driven?

Answer: Data on Fleet Vehicles (excluding NSW Police vehicles) for 2019/20 is published online at:

<https://data.nsw.gov.au/data/dataset/fleet-vehicle-expenditure-data-fy19-20>

It is estimated that a total of approximately 344 million kilometres was driven in these Fleet Vehicles in FY2019/20.

Question 12: What does “Supply Demand Management” mean and what is the status of the proposed \$20 million savings?

Answer: Supply Demand Management is an alternative term for Supplier Development Management or Supplier Relationship Management, whereby Government works with its strategic

suppliers to implement mutually beneficial initiatives that result in cost savings, such as the replacement of paper invoices with electronic invoicing and the use of data analytics tools.

In 2019, the NSW Government made an election commitment to deliver savings of \$20 million through supply demand management. This commitment is part of a 4-year whole-of-government savings program. At the end of Year 1 (FY19/20), the program is on track to meet the four-year target.

Question 13: What information is available on savings from (i) individual contract reviews, and (ii) internal learning and development?

Answer: The independent contract reviews and learning and development savings initiatives have been incorporated into the 4 years whole of government savings program.

LAND TAX WAIVERS

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Question 14: Correct if necessary the information provided on the breakdown into regional and metropolitan of land tax waivers for commercial properties, and residential properties; and add any available analysis on how the breakdown between metro and regional relates to the land tax revenue breakdown overall.

Answer: Overall land tax is apportioned 90% in Metropolitan NSW and 10% in Regional NSW. Land tax relief has been apportioned 93.9% in Metropolitan NSW and 6.1% in Regional NSW.

PAYROLL TAX DEFERRALS AND WAIVERS

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Question 15: Please provide whatever information is available on the breakdown of payroll relief measures (deferrals and waivers) by metropolitan and regional.

Answer: Revenue NSW implemented several stimulus measures for payroll tax customers in line with announcements made by the Government in response to the COVID-19 pandemic.

These measures included:

- a six-month **deferral** period for all payroll tax customers until 30 October 2020

Of the almost 52,000 customers registered for payroll tax for 2019/20 only around 50% were required to pay monthly. These customers all had the option of deferring their monthly payments. In April and May 2020, around 75% chose to do so. This dropped to around 60% for July to September 2020.

The 2019/20 annual reconciliation was made available to customers on 22 June 2020. However, to assist NSW businesses with the impact of COVID-19, the due date for the 2019/20 annual reconciliation was extended from 28 July 2020 to 30 October 2020.

As some customers lodge as part of a Single Lodger group, 42,713 lodgements of payroll tax for the 2019/20 year were expected in total. As at 28 February 2021, 40,056 customers (94%) had lodged their 2019/20 annual reconciliation.

- a 25 per cent **waiver** of tax liability for customers or groups with a payroll of no more than \$10 million in 2019/20

Of the 25,140 customers that received the 25% reduction totalling over \$380 million, 15,499 (61.7%) are located in metropolitan NSW; 5,037 (20.0%) in regional NSW, and 4,604 (18.3%) are located interstate.

- The option for customers to enter a Stimulus Payment Arrangement for up to 24 months (with a 12-month interest free component) between 26 October and 29 November 2020.

Of the 2,387 customers that established Stimulus Payroll Arrangement plans for over \$600 million in total, 1,712 (71.7%) businesses are located in metropolitan NSW; 322 (13.5%) in regional NSW, and 353 (14.8%) are located interstate.

ABORIGINAL PROCUREMENT POLICY

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Question 16: What information is available to explain that while the number of contracts with Aboriginal owned businesses decreased the overall spend on these contracts increased by 44% in 2019/20 from the previous year?

Answer: The Aboriginal Procurement Policy has a target to award 3% of goods and services contracts to Aboriginal businesses. Section 27 of the *Government Information (Public Access) Act 2009* requires that government agencies disclose contracts valued at or above \$150,000. These disclosures are published on the e-tendering website. The target is calculated and reported on disclosed NSW Government goods and services contracts. The reporting does not include lower value transactions with Aboriginal businesses or construction contracts.

The spend of \$92m with Aboriginal businesses in 2019/20 includes all transactions with Aboriginal businesses. This provides a more accurate view of how Government is increasing its spend with Aboriginal businesses, as it is inclusive of transactions below \$150,000 and construction procurement.

The Aboriginal Procurement Policy, effective 1 January 2021, sets a target for Government to direct 1% of its addressable spend to Aboriginal businesses.

The targets for each cluster set for 1 Jan 2021 to 30 Jun 2021 are published at:

https://buy.nsw.gov.au/_data/assets/pdf_file/0005/949415/APP-2021-Targets.pdf

Question 17: Please provide any other available information on the Aboriginal owned businesses currently supplying to the NSW Government (number of businesses, size, employees, industries).

Answer: In 2019/20, the NSW Government engaged 302 Aboriginal businesses. Of these businesses, 57% were small businesses (0-19 FTE), 36% were medium sized enterprises (20-200 FTE) and 2% were large businesses (more than 200 FTE). The remaining ~5% business types were undisclosed. Almost 30% of spend with Aboriginal businesses was in the facilities management category, 29% in construction, 13.5% in professional services and 6% spend in human resources. Remaining spend was distributed throughout the following categories: environmental services, manufacturing, mining,

police operational expenses, rail logistics, sales agents, scientific, specialised tools and trade items, traffic related technologies, ICT, couriers, information services, marketing, medical, office supplies and services, travel and transport.

NSW Procurement launched a concierge service in March 2019 to help Aboriginal businesses understand and gain greater access to Government procurement opportunities. At the time of launch there were only 70 Aboriginal businesses prequalified or listed in whole of Government arrangements. The concierge team has personally contacted over 750 Aboriginal businesses to offer specialist advice to assist in applying to the prequalification schemes. This activity has seen an additional 110 Aboriginal businesses become prequalified, 56 of these have received work from NSW Government agencies. The NSW Government also has a whole of government agreement in place that provides access to a database of over 1,900 Aboriginal businesses recognised by Supply Nation.

STATE OWNED CORPORATIONS

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Question 18: Please provide a list of board members of State Owned Corporations and Public Financial Corporations whose terms are expiring in the next 12 months.

Answer: For the State Owned Corporations of which Minister Tudehope is a Shareholder Minister the terms of following Board members will expire in the next 12 months:

| Board | Name | Board Term Expiry Date |
|-----------------------------|--------------------|------------------------|
| Sydney Water Corporation | Richard Fisher | 30/06/2021 |
| Landcom | Pamela Hanrahan | 24/07/2021 |
| Port Authority of NSW | Robert Dunn | 31/07/2021 |
| WaterNSW | Bruce Berry | 2/08/2021 |
| WaterNSW | Mark Barber | 2/08/2021 |
| NSW Treasury Corporation | Anne Brennan | 31/08/2021 |
| Sydney Water Corporation | Bruce Morgan | 30/09/2021 |
| NSW Treasury Corporation | Greg Cooper | 7/11/2021 |
| Sydney Water Corporation | Craig Roy | 31/12/2021 |
| Sydney Water Corporation | Abby Bloom | 31/12/2021 |
| Port Authority of NSW | Matthew Irwin | 29/01/2022 |
| Port Authority of NSW | Zorana Bull | 12/02/2022 |
| WaterNSW | Anne McDonald | 14/02/2022 |
| Hunter Water Corporation | Valerie Drinkwater | 20/02/2022 |
| Forestry Corporation of NSW | Sarah Kearney | 28/02/2022 |
| Forestry Corporation of NSW | James Millar | 28/02/2022 |
| WaterNSW | Rob Aldis | 14/03/2022 |

Question 19: What is the current credit rating for each State Owned Corporation?

Answer: The FY21 (2020-21) standalone credit rating profiles completed to date by the service provider, Fitch Ratings Pty Ltd, are:

- Sydney Water Corporation (bbb+)

- Landcom (a-)
- Port Authority of NSW (bbb)

Question 20: What is the current dividends policy for each State Owned Corporation?

Answer: Under Treasury’s Commercial Policy Framework, State Owned Corporations are expected to pay dividends that over the medium term maintain their Target Capital Structure and Target Credit Rating.

All State Owned Corporations FY21 agreed Statements of Corporate Intent (SCIs) have been tabled in Parliament and are available on their respective websites.

MEDIATION

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Question 21: Please provide information (if reasonably available) on the number of lockouts (as distinguished from threats of lockouts) involved in the mediation matters referred to the Small Business Commission in 2020.

Answer: The Commission does not maintain specific data with respect to the number of threatened or actual lockouts. However, from 1 April 2020 until 18 March 2021 there were 464 enquiries relating to lock-out or termination notices.

Question 22: How much was spent on the mediation panel in 2020?

Answer: \$874,140 was paid to mediators in 2020.

Question 23: Please provide information on the geographic breakdown of mediators.

Answer: There is growing acceptance and preference for mediation to be conducted online. Online mediation has assisted in improving accessibility in regional areas of NSW.

Mediators provide face to face services to the following regions:

| <u>No. of Mediators</u> | <u>Regions</u> |
|-------------------------|--|
| 1 | Sydney (+ North Coast, South Coast & Blue Mountains) |
| 5 | Sydney (+ Regional NSW) |
| 1 | Sydney CBD, Hunter, Central Coast |
| 1 | Sydney (Coffs Harbour & Gold Coast (North Coast)) |
| 1 | Sydney (+ all areas) |
| 1 | Sydney (+ Central Coast, Hunter & North Coast) |
| 1 | Sydney (+ Blue Mountains, Penrith & Parramatta) |
| 1 | Sydney (+ Central Coast, NSW Far west, Hunter, Illawarra & Blue Mountains) |
| 1 | Sydney (NSW & ACT) - Wollongong |
| 1 | Sydney (+ Central Coast) |
| 1 | Sydney (+Central Coast & Hunter), Riverina, Illawarra, Blue Mts. |
| 1 | Sydney (+ South East & Illawarra, Queanbeyan & Goulburn) |
| 1 | Sydney (+Central Coast, Blue Mountains & Hunter) |
| 2 | Sydney |
| 1 | Sydney (+South East, Illawarra) |

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|---|--|
| 1 | Sydney (+ Central Coast, Hunter, Illawarra) |
| 1 | Sydney (+Central Coast, Blue Mountains & Hunter) |
| 1 | Sydney (+ Illawarra) |
| 1 | Hunter |
| 1 | Sydney (+ North Coast) - Byron Bay etc |
| 2 | Sydney (+ CC, North Coast, Far North Coast from Coffs Harbour + Illawarra, BM) |
| 1 | Hunter (+ Central Coast, Sydney) + Port Macquarie + Forster |
| 1 | Far West + (Orange - Dubbo & Central West) |
| 1 | Hunter + North Coast |
| 1 | Far & North West, New England, Riverina, Blue Mts. |
| 1 | Albury (+ Riverina Murray, South East & Tablelands) |
| 1 | Sydney + Far West, Riverina, South East, Illawarra, Blue Mts. |
| 1 | Far West (Dubbo, North West & New England) |
| 1 | Hunter + New England & North West (Tamworth) |

Question 24: In how many mediation matters in 2020 did the other party refuse to participate?

Answer: The Commission estimates approximately 5% of parties refuse to participate in formal mediation. Even if a party refuses to participate in mediation, the Commission will advise one or both parties of other options and will recommend other forms of assistance.

Question 25: Please provide a month by month breakdown of calls regarding mediation to the call centre since March 2020.

Answer: Since January 2020 there have been 19,000 pre-mediation assistance calls and enquiries received by the Commission.

| Month | Calls and Enquiries |
|----------------|---------------------|
| January 2020 | 900 |
| February 2020 | 536 |
| March 2020 | 1,020 |
| April 2020 | 540 |
| May 2020 | 722 |
| June 2020 | 1,660 |
| July 2020 | 2,641 |
| August 2020 | 2,342 |
| September 2020 | 2,152 |
| October 2020 | 1,756 |
| November 2020 | 1,589 |
| December 2020 | 1,204 |
| January 2021 | 1,107 |
| February 2021 | 1,444 |

Question 26: How much has been earned from mediation fees? How much has been waived?

Answer: \$788,390 was recovered in fees for formal set down mediations in 2020. Fees for 7 mediations that have occurred since March 2020 were waived.

RETAIL BONDS

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Question 27: How many claims have landlords made for the bonds?

Answer: 292 matters that were filed in 2020 list a bond number. Commission data does not identify whether the claim was by the property owner or tenant.

Question 28: How much interest have we earned?

Answer: \$3,107,820.14 was earned in interest on bonds.

INSURANCE INQUIRY

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Question 29: With regard to the Insurance Inquiry conducted by the Australian Small Business and Family Enterprise Ombudsman:

(i) Did the Small Business Commissioner make a submission to the inquiry?

(ii) What is the general view of the Commissioner on its recommendations?

Answer: The NSW Small Business Commissioner (Commissioner) did not make a submission to the Australian Small Business and Family Enterprise Ombudsman's (ASBFEO) Insurance Inquiry Report.

However, the Commissioner had ongoing dialogue with the ASBFEO on insurance issues throughout the preparation of the Insurance Inquiry Report. This included representations relating to the coverage and affordability of insurance for NSW small businesses.

To correct the record: The Insurance Inquiry was announced on 28 July 2020 shortly after the current Commissioner commenced in the role.

UNFAIR CONTRACTS INQUIRY

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Question 30: Please provide a link to the submission made by the Small Business Commissioner to the inquiry into Enhancements to Unfair Contract Terms Protections.

Answer: This submission can be found on the Commissioner's website:

<https://www.smallbusiness.nsw.gov.au/sites/default/files/2020-03/UCT%20Submission%20by%20NSWSBC.pdf>

To correct the record: This submission was made prior to the current Commissioner's commencement in the role. Matters relating to the recommended options of this submission were considered by the current Commissioner shortly after commencing in the role for a subsequent submission relating to payment terms for small business.

FASTER PAYMENTS

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Question 31: What factors may have resulted in the drop in the percentage of invoices paid within five days for the Treasury and Health clusters between the September 2019 and June 2020 quarters?

Answer: The percentage of Treasury transactions meeting the five-day target fell from 98.1 per cent in the March 2020 quarter to 94.1 per cent in the June 2020 quarter due to a reduction in purchase card transactions. Treasury's performance improved to 96.3 per cent in the September 2020 quarter.

The percentage of Health transactions meeting the five-day target also fell from 87.9 per cent in March 2020 quarter to 73.8 per cent the June 2020 quarter due to a reduction in purchase card transactions. Health's performance fell to 73.2 per cent in the September 2020 quarter.

In the September 2020 quarter, overall **the NSW Government paid 97.8 per cent** of invoices within five business days

COVID-19 SMALL BUSINESS GRANTS

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Question 32: Please provide by LGA for the \$10K grant and the \$3K grant the number of successful applications and the corresponding value.

Answer:

| COVID \$10,000 Grant | | |
|-----------------------------|---------------|-----------------------|
| Total | 52,629 | \$ 521,047,675 |
| ALBURY CITY COUNCIL | 289 | \$ 2,833,208 |
| ARMIDALE REGIONAL COUNCIL | 145 | \$ 1,447,477 |
| BALLINA SHIRE COUNCIL | 253 | \$ 2,484,338 |
| BALRANALD SHIRE COUNCIL | 6 | \$ 60,000 |
| BATHURST REGIONAL COUNCIL | 176 | \$ 1,749,015 |
| BAYSIDE COUNCIL | 1,078 | \$ 10,694,094 |
| BEGA VALLEY SHIRE COUNCIL | 314 | \$ 3,112,927 |
| BELLINGEN SHIRE COUNCIL | 80 | \$ 790,496 |
| BERRIGAN SHIRE COUNCIL | 48 | \$ 470,000 |
| BLACKTOWN CITY COUNCIL | 1,262 | \$ 12,543,406 |
| BLAND SHIRE COUNCIL | 27 | \$ 270,000 |
| BLAYNEY SHIRE COUNCIL | 28 | \$ 277,000 |
| BLUE MOUNTAINS CITY COUNCIL | 522 | \$ 5,160,699 |
| BOGAN SHIRE COUNCIL | 10 | \$ 99,998 |
| BOURKE SHIRE COUNCIL | 14 | \$ 140,000 |

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|---------------------------------------|-------|---------------|
| BREWARRINA SHIRE COUNCIL | 3 | \$ 30,000 |
| BROKEN HILL CITY COUNCIL | 69 | \$ 689,993 |
| BURWOOD COUNCIL | 398 | \$ 3,953,607 |
| BYRON SHIRE COUNCIL | 652 | \$ 6,425,835 |
| CABONNE SHIRE COUNCIL | 85 | \$ 835,786 |
| CAMDEN COUNCIL | 548 | \$ 5,417,308 |
| CAMPBELLTOWN CITY COUNCIL | 573 | \$ 5,700,763 |
| CANTERBURY-BANKSTOWN COUNCIL | 2,254 | \$ 22,366,546 |
| CARRATHOOL SHIRE COUNCIL | 9 | \$ 90,000 |
| CENTRAL COAST COUNCIL | 1,723 | \$ 17,044,669 |
| CENTRAL DARLING SHIRE COUNCIL | 3 | \$ 23,240 |
| CESSNOCK CITY COUNCIL | 309 | \$ 3,039,819 |
| CITY OF CANADA BAY COUNCIL | 755 | \$ 7,469,175 |
| CITY OF PARRAMATTA COUNCIL | 1,794 | \$ 17,795,135 |
| CLARENCE VALLEY COUNCIL | 264 | \$ 2,630,051 |
| COBAR SHIRE COUNCIL | 14 | \$ 139,998 |
| COFFS HARBOUR CITY COUNCIL | 432 | \$ 4,257,281 |
| COOLAMON SHIRE COUNCIL | 14 | \$ 140,000 |
| COONAMBLE SHIRE COUNCIL | 16 | \$ 160,000 |
| COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL | 44 | \$ 440,000 |
| COUNCIL OF THE CITY OF SYDNEY | 6,482 | \$ 64,340,848 |
| COWRA SHIRE COUNCIL | 46 | \$ 458,000 |
| CUMBERLAND COUNCIL | 1,302 | \$ 12,892,527 |
| DUBBO REGIONAL COUNCIL | 272 | \$ 2,696,086 |
| DUNGOG SHIRE COUNCIL | 26 | \$ 259,999 |
| EDWARD RIVER COUNCIL | 50 | \$ 497,500 |
| EUROBODALLA SHIRE COUNCIL | 307 | \$ 3,043,397 |
| FAIRFIELD CITY COUNCIL | 1,071 | \$ 10,597,272 |

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|---------------------------------|-------|---------------|
| FEDERATION COUNCIL | 62 | \$ 617,800 |
| FORBES SHIRE COUNCIL | 34 | \$ 339,999 |
| GEORGES RIVER COUNCIL | 938 | \$ 9,258,060 |
| GILGANDRA SHIRE COUNCIL | 20 | \$ 200,000 |
| GLEN INNES SEVERN SHIRE COUNCIL | 34 | \$ 333,000 |
| GOULBURN MULWAREE COUNCIL | 114 | \$ 1,129,000 |
| GREATER HUME SHIRE COUNCIL | 30 | \$ 299,999 |
| GRIFFITH CITY COUNCIL | 104 | \$ 1,032,999 |
| GUNNEDAH SHIRE COUNCIL | 47 | \$ 466,000 |
| GWYDIR SHIRE COUNCIL | 19 | \$ 190,000 |
| HAWKESBURY CITY COUNCIL | 438 | \$ 4,352,054 |
| HAY SHIRE COUNCIL | 18 | \$ 180,000 |
| HILLTOPS COUNCIL | 68 | \$ 675,360 |
| INNER WEST COUNCIL | 1,783 | \$ 17,647,778 |
| INVERELL SHIRE COUNCIL | 72 | \$ 718,240 |
| JUNEE SHIRE COUNCIL | 10 | \$ 94,500 |
| KEMPSEY SHIRE COUNCIL | 134 | \$ 1,334,260 |
| KU-RING-GAI COUNCIL | 686 | \$ 6,772,775 |
| KYOGLE COUNCIL | 25 | \$ 245,000 |
| LACHLAN SHIRE COUNCIL | 29 | \$ 283,376 |
| LAKE MACQUARIE CITY COUNCIL | 837 | \$ 8,288,314 |
| LANE COVE MUNICIPAL COUNCIL | 260 | \$ 2,573,450 |
| LEETON SHIRE COUNCIL | 26 | \$ 260,000 |
| LISMORE CITY COUNCIL | 215 | \$ 2,115,378 |
| LITHGOW CITY COUNCIL | 89 | \$ 873,492 |
| LIVERPOOL CITY COUNCIL | 1,059 | \$ 10,531,525 |
| LIVERPOOL PLAINS SHIRE COUNCIL | 18 | \$ 176,500 |
| LOCKHART SHIRE COUNCIL | 11 | \$ 110,000 |

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|--------------------------------------|-------|---------------|
| MAITLAND CITY COUNCIL | 310 | \$ 3,054,835 |
| MID-COAST COUNCIL | 380 | \$ 3,771,255 |
| MID-WESTERN REGIONAL COUNCIL | 161 | \$ 1,601,500 |
| MOREE PLAINS SHIRE COUNCIL | 62 | \$ 611,534 |
| MORELAND CITY | 1 | \$ 10,000 |
| MORETON BAY REGIONAL | 1 | \$ 10,000 |
| MOSMAN MUNICIPAL COUNCIL | 279 | \$ 2,747,539 |
| MURRAY RIVER COUNCIL | 76 | \$ 760,000 |
| MURRUMBIDGEE COUNCIL | 12 | \$ 120,000 |
| MUSWELLBROOK SHIRE COUNCIL | 51 | \$ 510,000 |
| NAMBUCCA SHIRE COUNCIL | 63 | \$ 619,200 |
| NAMBUCCA VALLEY COUNCIL | 12 | \$ 120,000 |
| NARRABRI SHIRE COUNCIL | 58 | \$ 565,000 |
| NARRANDERA SHIRE COUNCIL | 15 | \$ 150,000 |
| NARROMINE SHIRE COUNCIL | 24 | \$ 240,000 |
| NEWCASTLE CITY COUNCIL | 1,012 | \$ 9,982,958 |
| NORTH SYDNEY COUNCIL | 1,088 | \$ 10,738,032 |
| NORTHERN BEACHES COUNCIL | 2,292 | \$ 22,628,483 |
| OBERON COUNCIL | 19 | \$ 190,000 |
| ORANGE CITY COUNCIL | 196 | \$ 1,946,131 |
| PARKES SHIRE COUNCIL | 68 | \$ 678,107 |
| PENRITH CITY COUNCIL | 842 | \$ 8,328,750 |
| PORT MACQUARIE-HASTINGS COUNCIL | 551 | \$ 5,431,412 |
| PORT STEPHENS COUNCIL | 339 | \$ 3,378,127 |
| QUEANBEYAN-PALERANG REGIONAL COUNCIL | 156 | \$ 1,536,792 |
| RANDWICK CITY COUNCIL | 864 | \$ 8,521,808 |
| REDLAND CITY | | |
| RICHMOND VALLEY COUNCIL | 66 | \$ 659,000 |

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|---|-------|---------------|
| RYDE CITY COUNCIL | 976 | \$ 9,674,819 |
| SHELLHARBOUR CITY COUNCIL | 244 | \$ 2,414,155 |
| SHOALHAVEN CITY COUNCIL | 760 | \$ 7,553,425 |
| SINGLETON COUNCIL | 110 | \$ 1,084,997 |
| SNOWY MONARO REGIONAL COUNCIL | 244 | \$ 2,420,815 |
| SNOWY VALLEYS COUNCIL | 66 | \$ 660,000 |
| STRATHFIELD MUNICIPAL COUNCIL | 336 | \$ 3,338,635 |
| SUTHERLAND SHIRE COUNCIL | 1,491 | \$ 14,710,729 |
| TAMWORTH REGIONAL COUNCIL | 302 | \$ 2,997,789 |
| TEMORA SHIRE COUNCIL | 28 | \$ 280,000 |
| TENTERFIELD SHIRE COUNCIL | 51 | \$ 507,760 |
| THE COUNCIL OF THE MUNICIPALITY OF HUNTERS HILL | 103 | \$ 1,007,639 |
| THE COUNCIL OF THE MUNICIPALITY OF KIAMA | 158 | \$ 1,542,277 |
| THE COUNCIL OF THE SHIRE OF HORNSBY | 852 | \$ 8,400,933 |
| THE HILLS SHIRE COUNCIL | 1,447 | \$ 14,340,397 |
| TWEED SHIRE COUNCIL | 442 | \$ 4,354,314 |
| UNINCORPORATED | 41 | \$ 406,000 |
| UNINCORPORATED FAR WEST | 8 | \$ 80,000 |
| UNKNOWN | 69 | \$ 683,085 |
| UPPER HUNTER SHIRE COUNCIL | 66 | \$ 657,993 |
| UPPER LACHLAN SHIRE COUNCIL | 40 | \$ 394,055 |
| URALLA SHIRE COUNCIL | 16 | \$ 160,000 |
| WAGGA WAGGA CITY COUNCIL | 281 | \$ 2,763,588 |
| WALCHA COUNCIL | 12 | \$ 120,000 |
| WALGETT SHIRE COUNCIL | 47 | \$ 470,000 |
| WARREN SHIRE COUNCIL | 15 | \$ 150,000 |
| WARRUMBUNGLE SHIRE COUNCIL | 40 | \$ 398,363 |
| WAVERLEY COUNCIL | 906 | \$ 8,927,236 |

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|-----------------------------|-------|---------------|
| WEDDIN SHIRE COUNCIL | 10 | \$ 100,000 |
| WENTWORTH SHIRE COUNCIL | 15 | \$ 149,987 |
| WILLOUGHBY CITY COUNCIL | 1,014 | \$ 10,055,602 |
| WINGECARRIBEE SHIRE COUNCIL | 450 | \$ 4,477,517 |
| WOLLONDILLY SHIRE COUNCIL | 215 | \$ 2,141,750 |
| WOLLONGONG CITY COUNCIL | 1,016 | \$ 9,973,409 |
| WOOLLAHRA MUNICIPAL COUNCIL | 736 | \$ 7,309,561 |
| YASS VALLEY COUNCIL | 77 | \$ 764,030 |

| COVID Recovery \$3,000 Grant | | |
|-------------------------------------|---------------|-----------------------|
| Total | 36,708 | \$ 109,117,540 |
| ALBURY CITY COUNCIL | 252 | \$ 745,250 |
| ARMIDALE REGIONAL COUNCIL | 107 | \$ 316,170 |
| BALLINA SHIRE COUNCIL | 215 | \$ 639,284 |
| BALRANALD SHIRE COUNCIL | 5 | \$ 15,000 |
| BARUNGA WEST COUNCIL | 1 | \$ 3,000 |
| BATHURST REGIONAL COUNCIL | 136 | \$ 405,467 |
| BAYSIDE COUNCIL | 733 | \$ 2,178,849 |
| BEGA VALLEY SHIRE COUNCIL | 239 | \$ 707,528 |
| BELLINGEN SHIRE COUNCIL | 63 | \$ 187,697 |
| BERRIGAN SHIRE COUNCIL | 37 | \$ 107,976 |
| BLACKTOWN CITY COUNCIL | 728 | \$ 2,156,318 |
| BLAND SHIRE COUNCIL | 23 | \$ 68,945 |
| BLAYNEY SHIRE COUNCIL | 17 | \$ 50,495 |
| BLUE MOUNTAINS CITY COUNCIL | 377 | \$ 1,122,814 |
| BOGAN SHIRE COUNCIL | 10 | \$ 29,300 |
| BOURKE SHIRE COUNCIL | 15 | \$ 42,908 |
| BREWARRINA SHIRE COUNCIL | | |

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|---------------------------------------|-------|---------------|
| BROKEN HILL CITY COUNCIL | 41 | \$ 122,998 |
| BURWOOD COUNCIL | 356 | \$ 1,054,131 |
| BYRON SHIRE COUNCIL | 524 | \$ 1,557,167 |
| CABONNE SHIRE COUNCIL | 50 | \$ 148,000 |
| CAMDEN COUNCIL | 309 | \$ 919,893 |
| CAMPBELLTOWN CITY COUNCIL | 339 | \$ 1,004,011 |
| CANTERBURY-BANKSTOWN COUNCIL | 1,336 | \$ 3,970,271 |
| CARRATHOOL SHIRE COUNCIL | 5 | \$ 15,000 |
| CENTRAL COAST COUNCIL | 1,220 | \$ 3,625,036 |
| CENTRAL DARLING SHIRE COUNCIL | 2 | \$ 6,000 |
| CESSNOCK CITY COUNCIL | 209 | \$ 622,873 |
| CITY OF CANADA BAY COUNCIL | 576 | \$ 1,711,897 |
| CITY OF PARRAMATTA COUNCIL | 1,181 | \$ 3,519,481 |
| CLARENCE VALLEY COUNCIL | 178 | \$ 525,498 |
| COBAR SHIRE COUNCIL | 12 | \$ 36,000 |
| COFFS HARBOUR CITY COUNCIL | 342 | \$ 1,015,089 |
| COOLAMON SHIRE COUNCIL | 7 | \$ 21,000 |
| COONAMBLE SHIRE COUNCIL | 8 | \$ 24,000 |
| COOTAMUNDRA-GUNDAGAI REGIONAL COUNCIL | 40 | \$ 120,000 |
| COUNCIL OF THE CITY OF SYDNEY | 4,632 | \$ 13,824,540 |
| COWRA SHIRE COUNCIL | 34 | \$ 101,799 |
| CUMBERLAND COUNCIL | 747 | \$ 2,222,341 |
| DUBBO REGIONAL COUNCIL | 180 | \$ 536,640 |
| DUNGOG SHIRE COUNCIL | 27 | \$ 81,000 |
| EDWARD RIVER COUNCIL | 34 | \$ 100,127 |
| EUROBODALLA SHIRE COUNCIL | 240 | \$ 715,594 |
| FAIRFIELD CITY COUNCIL | 651 | \$ 1,934,750 |
| FEDERATION COUNCIL | 52 | \$ 152,600 |

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|---------------------------------|-------|--------------|
| FORBES SHIRE COUNCIL | 40 | \$ 117,500 |
| GEORGES RIVER COUNCIL | 696 | \$ 2,075,603 |
| GILGANDRA SHIRE COUNCIL | 18 | \$ 51,700 |
| GLEN INNES SEVERN SHIRE COUNCIL | 22 | \$ 65,700 |
| GOULBURN MULWAREE COUNCIL | 73 | \$ 217,349 |
| GREATER HUME SHIRE COUNCIL | 22 | \$ 66,000 |
| GRIFFITH CITY COUNCIL | 80 | \$ 237,958 |
| GUNNEDAH SHIRE COUNCIL | 39 | \$ 117,000 |
| GWYDIR SHIRE COUNCIL | 11 | \$ 33,000 |
| HAWKESBURY CITY COUNCIL | 257 | \$ 763,097 |
| HAY SHIRE COUNCIL | 9 | \$ 27,000 |
| HILLTOPS COUNCIL | 52 | \$ 155,000 |
| INNER WEST COUNCIL | 1,325 | \$ 3,937,345 |
| INVERELL SHIRE COUNCIL | 51 | \$ 151,350 |
| JUNEE SHIRE COUNCIL | 6 | \$ 16,600 |
| KEMPSEY SHIRE COUNCIL | 93 | \$ 276,100 |
| KU-RING-GAI COUNCIL | 501 | \$ 1,490,241 |
| KYOGLE COUNCIL | 18 | \$ 54,000 |
| LACHLAN SHIRE COUNCIL | 20 | \$ 60,000 |
| LAKE MACQUARIE CITY COUNCIL | 519 | \$ 1,549,410 |
| LANE COVE MUNICIPAL COUNCIL | 205 | \$ 606,044 |
| LEETON SHIRE COUNCIL | 28 | \$ 81,225 |
| LISMORE CITY COUNCIL | 189 | \$ 557,007 |
| LITHGOW CITY COUNCIL | 60 | \$ 176,800 |
| LIVERPOOL CITY COUNCIL | 602 | \$ 1,790,882 |
| LIVERPOOL PLAINS SHIRE COUNCIL | 13 | \$ 37,998 |
| LOCKHART SHIRE COUNCIL | 8 | \$ 21,500 |
| MAITLAND CITY COUNCIL | 256 | \$ 750,310 |

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|--------------------------------------|-------|--------------|
| MELBOURNE CITY | 1 | \$ 3,000 |
| MID-COAST COUNCIL | 300 | \$ 895,575 |
| MID-WESTERN REGIONAL COUNCIL | 116 | \$ 343,300 |
| MOREE PLAINS SHIRE COUNCIL | 32 | \$ 95,200 |
| MOSMAN MUNICIPAL COUNCIL | 206 | \$ 609,800 |
| MURRAY RIVER COUNCIL | 53 | \$ 158,497 |
| MURRUMBIDGEE COUNCIL | 11 | \$ 33,000 |
| MUSWELLBROOK SHIRE COUNCIL | 36 | \$ 106,100 |
| NAMBUCCA VALLEY COUNCIL | 56 | \$ 162,750 |
| NARRABRI SHIRE COUNCIL | 41 | \$ 122,000 |
| NARRANDERA SHIRE COUNCIL | 17 | \$ 49,795 |
| NARROMINE SHIRE COUNCIL | 18 | \$ 54,000 |
| NEWCASTLE CITY COUNCIL | 786 | \$ 2,337,246 |
| NORTH SYDNEY COUNCIL | 821 | \$ 2,442,682 |
| NORTHERN BEACHES COUNCIL | 1,582 | \$ 4,697,644 |
| OBERON COUNCIL | 13 | \$ 38,000 |
| ORANGE CITY COUNCIL | 146 | \$ 434,466 |
| PARKES SHIRE COUNCIL | 60 | \$ 176,482 |
| PENRITH CITY COUNCIL | 429 | \$ 1,277,760 |
| PORT MACQUARIE-HASTINGS COUNCIL | 401 | \$ 1,191,753 |
| PORT STEPHENS COUNCIL | 224 | \$ 669,030 |
| QUEANBEYAN-PALERANG REGIONAL COUNCIL | 105 | \$ 311,191 |
| RANDWICK CITY COUNCIL | 711 | \$ 2,111,421 |
| RICHMOND VALLEY COUNCIL | 44 | \$ 130,000 |
| RYDE CITY COUNCIL | 715 | \$ 2,111,017 |
| SHELLHARBOUR CITY COUNCIL | 172 | \$ 512,257 |
| SHOALHAVEN CITY COUNCIL | 544 | \$ 1,609,248 |
| SINGLETON COUNCIL | 94 | \$ 279,000 |

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| SNOWY MONARO REGIONAL COUNCIL | 189 | \$ 554,449 |
| SNOWY VALLEYS COUNCIL | 46 | \$ 135,735 |
| STRATHFIELD MUNICIPAL COUNCIL | 208 | \$ 621,648 |
| SUTHERLAND SHIRE COUNCIL | 1,051 | \$ 3,107,097 |
| TAMWORTH REGIONAL COUNCIL | 227 | \$ 677,598 |
| TEMORA SHIRE COUNCIL | 23 | \$ 68,211 |
| TENTERFIELD SHIRE COUNCIL | 31 | \$ 93,000 |
| THE COUNCIL OF THE MUNICIPALITY OF HUNTERS HILL | 75 | \$ 223,200 |
| THE COUNCIL OF THE MUNICIPALITY OF KIAMA | 119 | \$ 354,347 |
| THE COUNCIL OF THE SHIRE OF HORNSBY | 558 | \$ 1,659,423 |
| THE HILLS SHIRE COUNCIL | 887 | \$ 2,647,004 |
| TOOWOOMBA REGIONAL | 1 | \$ 3,000 |
| TWEED SHIRE COUNCIL | 328 | \$ 976,162 |
| UNINCORPORATED | 33 | \$ 99,000 |
| UNINCORPORATED FAR WEST | 2 | \$ 6,000 |
| UNKNOWN | 44 | \$ 127,100 |
| UPPER HUNTER SHIRE COUNCIL | 47 | \$ 140,996 |
| UPPER LACHLAN SHIRE COUNCIL | 27 | \$ 81,000 |
| URALLA SHIRE COUNCIL | 11 | \$ 31,795 |
| WAGGA WAGGA CITY COUNCIL | 217 | \$ 645,118 |
| WALCHA COUNCIL | 11 | \$ 32,450 |
| WALGETT SHIRE COUNCIL | 13 | \$ 39,000 |
| WARREN SHIRE COUNCIL | 8 | \$ 24,000 |
| WARRUMBUNGLE SHIRE COUNCIL | 28 | \$ 82,000 |
| WAVERLEY COUNCIL | 699 | \$ 2,077,894 |
| WEDDIN SHIRE COUNCIL | 8 | \$ 24,000 |
| WENTWORTH SHIRE COUNCIL | 8 | \$ 24,000 |
| WILLOUGHBY CITY COUNCIL | 763 | \$ 2,268,808 |

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|-----------------------------|-----|--------------|
| WINGECARRIBEE SHIRE COUNCIL | 305 | \$ 903,735 |
| WOLLONDILLY SHIRE COUNCIL | 110 | \$ 327,250 |
| WOLLONGONG CITY COUNCIL | 765 | \$ 2,275,144 |
| WOOLLAHRA MUNICIPAL COUNCIL | 579 | \$ 1,730,789 |
| YASS VALLEY COUNCIL | 50 | \$ 145,917 |

PAYROLL TAX

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Question 33: Please provide for the last four years the number of businesses registered to pay payroll tax.

Answer: If two or more customers are grouped for payroll tax purposes, the group can choose to lodge individually or form a 'Single Lodger Group'. In a Single Lodger Group, only one member of the group is required to lodge an Annual Reconciliation on behalf of the group.

2016/17 - registered - 47,679; required to lodge - 43,932

2017/18 - registered - 50,935; required to lodge - 44,681

2018/19 - registered - 50,817; required to lodge - 43,978

2019/20 - registered - 52,025; required to lodge - 43,417

2020/21 - registered - 52,131; required to lodge - 42,931 (As at 28 February 2021)

Question 34: For those who entered into a Stimulus Payment Arrangement when does the 12 month interest free period commence?

Answer: Customers had the option of establishing a Stimulus Payment Arrangement using Revenue NSW's online portal from 26 October 2020 until 29 November 2020. The interest free period commenced from the date that the customer entered into the payroll tax Stimulus Payment Arrangement and will end for all customers on 28 November 2021.

Question 35: Please provide more detailed data on the take up of the deferral option for payroll tax.

Answer: See the answer to Question 15

Question 36: Please provide a desktop analysis about the amount deferred according to the percentage of revenue.

Answer: See the answer to Question 15.

The six month deferral option and the option to enter into a Stimulus Payment Arrangement option was available to all customers regardless of their total annual liability or capacity to pay.

ROYALTIES

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Question 37: How much is outstanding in royalties owed?

Answer: As at 30 June 2020 there was:

- \$8,447,379.76 in coal royalties showing as outstanding
- \$2,070,851.01 in non-coal royalties showing as outstanding, and
- \$0 in petroleum royalties showing as outstanding.

COURT CASE

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Question 38: Regarding *IDP Education Limited v Chief Commissioner of State Revenue*, filed 30 March 2020, what it is about and where is it up to?

Answer: This is a payroll tax matter concerning contractors versus common law employees or in the alternative, payments made under relevant contracts. On 22 March 2021, the NSW Civil and Administrative Tribunal made orders by consent that the matter was withdrawn, and proceedings dismissed.

INSOLVENCY

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Question 39: How much revenue has been waived due to insolvency?

Answer: In 2019/20, \$18,571,458 in tax debt was written off due to insolvency.

ASSORTED REVENUE QUESTIONS

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Question 40: As of 12 March, how many people are currently on a work development order?

Answer: As at 12 March 2021, there were 9,658 customers engaged in a Work and Development Order.

Question 41: How many property seizure orders were made last year?

Answer: In 2019/20, there were 885 successful Property Seizure Orders. Successful Property Seizure Orders have been determined to be where the close reason is Paid in Full or Payment Plan approved.

Question 42: How many times did Revenue NSW garnish people's wages?

Answer: In 2019/20, there were 1,216 successful (part or whole payment) Garnishee Orders (wages).

Question 43: How much money was written off in fines debt in each of the last four years?

Answer:

2016/17 - \$28,174,808

2017/18 - \$30,912,283

2018/19 - \$42,735,307

2019/20 - \$45,937,579

Question 44: What was the number of penalty notices issued and the face value in each of the last 4 years?

Answer:

2016/17 - 3,010,898 issued with a face value of \$766,153,676

2017/18 - 3,101,670 issued with a face value of \$789,944,547

2018/19 - 3,006,269 issued with a face value of \$777,667,434

2019/20 - 2,721,887 issued with a face value of \$741,450,339

Question 45: How much was collected in enforcement fees and how many transactions were subject to enforcement fees?

Answer: In 2019/20, \$3,397,357 was collected in enforcement costs. In the same year, 1,096,583 enforcement orders had enforcement costs applied.

Note that the revenue collected in 2019/20 includes revenue collected in 2019/20 for costs applied in previous years.

Question 46: How much was collected in (i) garnishee order fees; (ii) charge on land fees; (iii) what was once called "Roads and Maritime Services sanction fees"?

Answer: In 2019/20 the following revenue was collected:

(i) Garnishee order fees - \$1,784,341

(ii) Charge on land fees - \$7,122

(iii) Transport for NSW sanction fees - \$1,008,741

Note that the revenue collected in 2019/20 includes revenue collected in 2019/20 for costs applied in previous years.

Question 47: How many people were sanctioned by (i) customer business restrictions, (ii) fleet CBRE-only sanctions, (iii) fleet registration sanctions, (iv) licence suspension, (v) registration cancellation in the past year, and (vi) termination of their ability to do business?

Answer:

(i) Customer Business Restrictions (CBR) - 74,459

(ii) Fleet CBR restrictions only - 5,844

(iii) Fleet registration cancellation – 11,651

(iv) Licence Suspension – 206,806

(v) Registration Cancellation – 42,755

(vi) Refer (i) and (ii) above.

Customers may have multiple sanctions referred and applied during the year.

Question 48: Which councils does Revenue NSW collect debts for?

Answer: Burwood Council, Mosman Council and Georges River Council.

Question 49: How many invoices have you issued on behalf of SIRA?

Response: As at 22 March 2021 Revenue NSW has issued 132 invoices for debts referred by SIRA.

Question 50: How much is outstanding for booking service providers and taxi service providers subject to the passenger services levy?

Answer: Total Outstanding Debt as at 31 December 2020:

- Booking service providers - \$122,314
- Taxi service providers - \$48,380

Question 51: How many First Home Owner Grant investigations were undertaken; how many recipients had to repay grants; and how much had to be repaid?

Answer: In 2019/20, there were 87 First Home Owner Grant (FHOG) investigations undertaken resulting in a total of \$835,000 from 46 grants required to be repaid.