



New South Wales

# Emergency Services Levy Amendment (Land Classification) Act 2024 No 32

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New South Wales

# Emergency Services Levy Amendment (Land Classification) Act 2024 No 32

Act No 32, 2024

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An Act to amend the *Emergency Services Levy Act 2017* to provide for the preliminary classification of land for the purposes of evaluating and implementing reforms to the way in which emergency services are funded; and for other purposes. [Assented to 20 June 2024]

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**The Legislature of New South Wales enacts—**

**1 Name of Act**

This Act is the *Emergency Services Levy Amendment (Land Classification) Act 2024*.

**2 Commencement**

This Act commences on the date of assent to this Act.

## Schedule 1      **Amendment of Emergency Services Levy Act 2017 No 32**

### [1]    **Part 9, heading**

Omit the heading. Insert instead—

## **Part 9    Emergency services funding reform**

### **46A    Definitions**

- (1) In this part—  
*classification* includes sub-classification where a parcel of land is required by the guidelines to be sub-classified.  
*guidelines* means guidelines issued by the Treasurer under section 47E as in force from time to time.
- (2) In this part, a reference to a local council includes the Lord Howe Island Board and a reference to the area of a local council means, for the Lord Howe Island Board, Lord Howe Island.

### [2]    **Sections 47A–47E**

Insert after section 47—

### **47A    Classification of land to prepare for emergency services funding reform**

- (1) A local council must classify each parcel of land in its area to be within a classification specified in the guidelines.
- (2) Each parcel of land that is a separate parcel of land for the purposes of the guidelines must be separately classified.
- (3) The land must be classified in accordance with the guidelines.
- (4) The local council must also identify if a parcel of land is owned by a person belonging to a class of persons specified in the guidelines.

### **47B    Giving information to Chief Commissioner**

- (1) A local council must give the classification and ownership information under section 47A to the Chief Commissioner.
- (2) The information must be given within the time and in the form and way required by the guidelines.
- (3) A local council must give additional information to the Chief Commissioner if the Chief Commissioner reasonably requires the information to exercise the Chief Commissioner's functions under this part.
- (4) The Chief Commissioner may require the general manager or the public officer of a local council to certify the accuracy and completeness of any information the local council gives under this section.
- (5) In this section—  
*public officer*, of a local council, has the same meaning as in the *Local Government Act 1993*.

### **47C    Register of information**

- (1) The Chief Commissioner must keep a register of the information given to the Chief Commissioner under this part.

- (2) Information, including personal information, on the register may be—
  - (a) given to a relevant party, and
  - (b) used by a relevant party for evaluating and implementing reforms to the way in which emergency services are funded.
- (3) A relevant party who is not a tax officer is taken to be a tax officer—
  - (a) for the purposes of the *Taxation Administration Act 1996*, Part 9, Division 3, and
  - (b) only in relation to information given to the relevant party under this section.
- (4) In this section—

**personal information** has the same meaning as in the *Privacy and Personal Information Protection Act 1998*.

**relevant party** means the following—

  - (a) the Secretary of the Treasury,
  - (b) a person employed in the Treasury,
  - (c) the Valuer-General,
  - (d) a person employed in Valuation NSW,
  - (e) a local council,
  - (f) a person employed by a local council.

**tax officer** has the same meaning as in the *Taxation Administration Act 1996*.

**47D Compliance with part**

- (1) The Chief Commissioner must monitor whether local councils are complying with this part.
- (2) The Chief Commissioner may exercise functions to ensure compliance, including—
  - (a) reviewing information given to the Chief Commissioner by a local council, and
  - (b) conducting audits, and
  - (c) imposing an administrative penalty of up to \$2,200 on a local council for a failure to comply.
- (3) A local council must cooperate with the Chief Commissioner in the exercise of the Chief Commissioner's functions under this part.

**47E Guidelines**

- (1) The Treasurer may issue guidelines for the purposes of this part.
- (2) The guidelines must be made available on a website of Revenue NSW.
- (3) The Treasurer may amend, replace or repeal the guidelines.

**47F Reimbursing reasonable costs incurred by local council**

Parliament recommends the appropriation of funds out of the Consolidated Fund to reimburse local councils for the reasonable costs of exercising functions under this part.

**[3] Part 10, heading**

Insert before section 48—

**Part 10 Miscellaneous**

[Second reading speech made in—  
Legislative Council on 9 May 2024  
Legislative Assembly on 5 June 2024]