



New South Wales

# **Transport Administration (General) Amendment (New South Wales and Commonwealth Rail Agreement) Regulation 2004**

under the

Transport Administration Act 1988

Her Excellency the Governor, with the advice of the Executive Council, and with the approval of the Treasurer, made the following Regulation under the *Transport Administration Act 1988*.

MICHAEL COSTA, M.L.C.,

Minister for Transport Services

## **Explanatory note**

The object of this Regulation is to amend the *Transport Administration (General) Regulation 2000* to exempt arrangements relating to the lease or licence of country and freight railway lines by rail authorities to Australian Rail Track Corporation Ltd, and other associated arrangements, from certain State taxes.

This Regulation is made under the *Transport Administration Act 1988*, including section 88ZC and section 119 (the general regulation-making power).

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Clause 1      Transport Administration (General) Amendment (New South Wales and  
Commonwealth Rail Agreement) Regulation 2004

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South Wales and Commonwealth Rail Agreement)  
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under the

Transport Administration Act 1988

**1    Name of Regulation**

This Regulation is the *Transport Administration (General)  
Amendment (New South Wales and Commonwealth Rail  
Agreement) Regulation 2004*.

**2    Commencement**

This Regulation commences on 1 June 2004.

**3    Amendment of Transport Administration (General) Regulation 2000**

The *Transport Administration (General) Regulation 2000* is  
amended as set out in Schedule 1.

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## Schedule 1 Amendment

(Clause 3)

### Part 2A

Insert after Part 2:

### Part 2A ARTC arrangements

#### 10A Interpretation

- (1) In this Part:

*State tax* means duty under the *Duties Act 1997*.

- (2) Words and expressions used in this Part have the same meaning as they have in Part 8A of the Act.

#### 10B Exemptions from State taxes

State tax is not chargeable in respect of any of the following arrangements, or any variation of any such arrangement:

- (a) a lease or licence or other agreement under section 88B of the Act,
- (b) a memorandum of understanding to enter into an agreement for a lease or licence under section 88B of the Act,
- (c) an agreement under section 88C of the Act,
- (d) an arrangement under section 88D of the Act or a memorandum of understanding to enter into any such arrangement,
- (e) an agreement for the sale by a rail authority to ARTC of plant, machinery, equipment, stores or consumables,
- (f) an agreement under section 88U of the Act and any associated agreement between a rail authority and ARTC,
- (g) an agreement between New South Wales, the Commonwealth and ARTC relating to the leasing of, and other arrangements for, the NSW rail network,

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- (h) any other agreement entered into by ARTC and a rail authority with each other, or by ARTC and a rail authority with New South Wales or the Commonwealth (or both of them), to give effect to an ARTC arrangement,
  - (i) any other agreement entered into by a rail authority with New South Wales or the Commonwealth to give effect to an ARTC arrangement.

BY AUTHORITY