



New South Wales

Transport Administration (General) Amendment (State Taxes) Regulation 2004

under the

Transport Administration Act 1988

Her Excellency the Governor, with the advice of the Executive Council, and on the recommendation of the Minister with the approval of the Treasurer, has 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:

- (a) exempt land owned by, or leased to, RailCorp, and used for railway purposes, from State taxes (other than land subject to a lease or licence by RailCorp), and
- (b) exempt RailCorp from State taxes payable in respect of any matter or thing done by RailCorp in the exercise of its functions (other than a matter or thing relating to land or a dealing with land), and
- (c) exempt premises owned by, or leased to, RailCorp from the parking space levy under the *Parking Space Levy Act 1992* (other than premises subject to a lease or licence by RailCorp),

for a period of 12 months, commencing on the expiration of the exemption from State taxes contained in section 17E (1) of the *Transport Administration Act 1988*.

This Regulation is made under the *Transport Administration Act 1988*, including sections 17E (2) and 119 (the general regulation-making power).

2004 No 852

Transport Administration (General) Amendment (State Taxes) Regulation
Clause 1 2004

Transport Administration (General) Amendment (State Taxes) Regulation 2004

under the

Transport Administration Act 1988

1 Name of Regulation

This Regulation is the *Transport Administration (General) Amendment (State Taxes) Regulation 2004*.

2 Amendment of Transport Administration (General) Regulation 2000

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

Schedule 1 Amendment

(Clause 2)

Clause 24B

Insert after clause 24A:

24B Exemption of RailCorp from certain State taxes

- (1) State tax is not chargeable in respect of the following:
 - (a) land owned by, or leased to, RailCorp and used primarily for railway purposes (other than land subject to a lease or licence by RailCorp to another person),
 - (b) any other matter or thing done by RailCorp in the exercise of its functions (other than a matter or thing relating to land or a dealing with land).
- (2) RailCorp is not liable for payment of the parking space levy under the *Parking Space Levy Act 1992* in respect of any premises owned by, or leased to, RailCorp (other than premises subject to a lease or licence by RailCorp to another person).
- (3) This clause has effect for the period of 12 months commencing at the end of the exemption from State taxes contained in section 17E (1) of the Act.
- (4) In this clause:

railway purposes includes the following:

 - (a) the operation and maintenance of the NSW rail network,
 - (b) stations and platforms,
 - (c) office buildings used in association with railway purposes,
 - (d) rolling stock maintenance facilities,
 - (e) freight centres and depots,
 - (f) related facilities,
 - (g) purposes ancillary to other purposes set out in this definition.

State tax means duty under the *Duties Act 1997* or any other tax, duty, rate, fee or other charge imposed by or under any Act or law of the State, other than pay-roll tax.