



New South Wales

Real Property Amendment (Fees) Regulation 2017

under the

Real Property Act 1900

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Real Property Act 1900*.

VICTOR DOMINELLO, MP
Minister for Finance, Services and Property

Explanatory note

The object of this Regulation is to make it clear that GST may be added to fees specified by the *Real Property Regulation 2014* if the fee is consideration for a taxable supply (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth).

This Regulation is made under the *Real Property Act 1900*, including section 144 (the general regulation-making power).

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1 Name of Regulation

This Regulation is the *Real Property Amendment (Fees) Regulation 2017*.

2 Commencement

This Regulation commences on 1 July 2017 and is required to be published on the NSW legislation website.

3 Amendment of Real Property Regulation 2014

Schedule 1 Fees

Omit “The fees prescribed by this Part are exclusive of GST.” from Part 1.

Insert instead:

The fees specified by this Part are exclusive of GST. GST may be added to any such fee to the extent that the fee is consideration for a taxable supply (within the meaning of the *A New Tax System (Goods and Services Tax) Act 1999* of the Commonwealth).