



New South Wales

# Strata Schemes Development Amendment (Fees) Regulation 2017

under the

Strata Schemes Development Act 2015

His Excellency the Governor, with the advice of the Executive Council, has made the following Regulation under the *Strata Schemes Development Act 2015*.

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 *Strata Schemes Development Regulation 2016* 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 *Strata Schemes Development Act 2015*, including section 202 (the general regulation-making power).

## **Strata Schemes Development Amendment (Fees) Regulation 2017**

under the

Strata Schemes Development Act 2015

### **1 Name of Regulation**

This Regulation is the *Strata Schemes Development 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 Strata Schemes Development Regulation 2016**

#### **Schedule 7 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).