



New South Wales

Transport Administration (General) Amendment (State Tax Exemption) Regulation 2021

under the

Transport Administration Act 1988

Her Excellency the Governor, with the advice of the Executive Council, and on the recommendation of the Minister for Transport and Roads and with the approval of the Treasurer, has made the following Regulation under the *Transport Administration Act 1988*.

ANDREW CONSTANCE, MP
Minister for Transport and Roads

Explanatory note

The object of this Regulation is to exempt Transport Asset Holding Entity from State taxes for a further 24 months.

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1 Name of Regulation

This Regulation is the *Transport Administration (General) Amendment (State Tax Exemption) Regulation 2021*.

2 Commencement

This Regulation commences on the day on which it is published on the NSW legislation website.

3 Amendment of Transport Administration (General) Regulation 2018

Clause 21A

Insert after clause 21—

21A Exemption from State taxes for TAHE as a SOC—the Act, Sch 7, cl 227(4)

- (1) State tax is not chargeable in respect of any of the following—
 - (a) land owned by, or leased to, TAHE and used primarily for railway purposes, other than land subject to a lease or licence by TAHE to another person other than a public transport agency,
 - (b) another matter or thing done by TAHE in the exercise of its functions.
- (2) This clause is repealed on 1 July 2023.