



New South Wales

Duties Amendment (Qualified Investors) Regulation 2025

under the

Duties Act 1997

Her Excellency the Governor, with the advice of the Executive Council, has made the following regulation under the *Duties Act 1997*.

COURTNEY HOUSSOS, MLC
Minister for Finance

Explanatory note

The object of this regulation is to provide that the following statutory bodies are qualified investors in unit trust schemes—

- (a) the Clean Energy Finance Corporation,
- (b) the Workers Compensation Nominal Insurer, to the extent that it manages the Workers Compensation Insurance Fund.

This regulation is made under the *Duties Act 1997*, including section 157AB(1)(h1) and Schedule 1, clause 1.

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1 Name of regulation

This regulation is the *Duties Amendment (Qualified Investors) Regulation 2025*.

2 Commencement

This regulation commences on the day on which this regulation is published on the NSW legislation website.

Schedule 1 Amendment of Duties Regulation 2022

[1] Section 4A

Insert after section 4—

4A Qualified investors

For the Act, section 157AB(1)(h1), the following statutory bodies are prescribed—

- (a) the Clean Energy Finance Corporation established by the *Clean Energy Finance Corporation Act 2012* of the Commonwealth,
- (b) the Workers Compensation Nominal Insurer established by the *Workers Compensation Act 1987*, to the extent that it manages the Workers Compensation Insurance Fund.

[2] Section 6

Insert after section 5—

6 Provision consequent on Revenue Legislation Further Amendment Act 2024—the Act, Sch 1, cl 1

Section 4A, as inserted by the *Duties Amendment (Qualified Investors) Regulation 2025*, is taken to have commenced on 1 February 2024.