

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006 No 50

[2006-50]



New South Wales

Status Information

Currency of version

Historical version for 20 June 2006 to 3 July 2007 (accessed 18 July 2024 at 1:32)

Legislation on this site is usually updated within 3 working days after a change to the legislation.

Provisions in force

Some, but not all, of the provisions displayed in this version of the legislation have commenced.

Notes—

- **See also**
[Statute Law \(Miscellaneous Provisions\) Bill 2007](#)
- **Proposed repeal**
The Act is to be repealed by sec 5 (1) of this Act on the day following the day on which all of the provisions of this Act have commenced.

Authorisation

This version of the legislation is compiled and maintained in a database of legislation by the Parliamentary Counsel's Office and published on the NSW legislation website, and is certified as the form of that legislation that is correct under section 45C of the [Interpretation Act 1987](#).

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State Revenue and Other Legislation Amendment (Budget Measures) Act 2006 No 50



New South Wales

Contents

Long title	3
1 Name of Act	3
2 Commencement	3
3 Amendment of Acts and other legislation	3
4 Repeal of Appropriation (Health Super-Growth Fund) Act 2003 No 75	3
5 Repeal of Act	3
Schedule 1 Amendment of Gaming Machine Tax Act 2001 No 72	4
Schedule 2 Amendment of General Government Liability Management Fund Act 2002 No 60	8
Schedule 3 Amendment of Land Tax Management Act 1956 No 26	9
Schedule 4 Amendment of NSW Self Insurance Corporation Act 2004 No 106	15
Schedule 5 Amendment of Taxation Administration Act 1996 No 97	16
Schedule 6 Miscellaneous amendments to other legislation	17

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006 No 50



New South Wales

An Act to make miscellaneous amendments to certain State revenue and other legislation in connection with the Budget for the year 2006–07; and for other purposes.

1 Name of Act

This Act is the *State Revenue and Other Legislation Amendment (Budget Measures) Act 2006*.

2 Commencement

(1) This Act commences on the date of assent, except as provided by subsections (2) and (3).

(2) The following provisions commence, or are taken to have commenced, on the dates indicated:

Section 4 and Schedules 2 and 4—the date of assent, or 30 June 2006, whichever occurs first

Schedule 1—1 September 2006

Schedule 3—31 December 2006

(3) Schedule 6.1–6.3 commence on a day or days to be appointed by proclamation.

3 Amendment of Acts and other legislation

The Acts and other legislation specified in Schedules 1–6 are amended as set out in those Schedules.

4 Repeal of *Appropriation (Health Super-Growth Fund) Act 2003 No 75*

The *Appropriation (Health Super-Growth Fund) Act 2003* is repealed.

5 Repeal of Act

(1) This Act is repealed on the day following the day on which all of the provisions of this

Act have commenced.

- (2) The repeal of this Act does not, because of the operation of section 30 of the [Interpretation Act 1987](#), affect any amendment made by this Act.

Schedule 1 Amendment of [Gaming Machine Tax Act 2001 No 72](#)

(Section 3)

[1] Part 3, Division 2

Omit the Division. Insert instead:

Division 2 Registered clubs

14 Annual rate for registered clubs

- (1) If the profits from all gaming machines kept on the premises of a registered club in a tax year do not exceed \$200,000, no tax is payable on the profits.
- (2) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$200,000, but do not exceed \$1,000,000, the following provisions apply:
 - (a) in the 2006 tax year—tax is payable on \$800,000 of those profits at the rate of tax rate 1 for the tax year,
 - (b) in the 2007 tax year and subsequent tax years—no tax is payable on the profits.
- (3) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$1,000,000, but do not exceed \$1,800,000, the following provisions apply:
 - (a) in the 2006 tax year—tax is payable on \$800,000 of those profits at the rate of tax rate 1 for the tax year, and on so much of those profits as exceeds \$1,000,000 at the rate of tax rate 2 for the tax year,
 - (b) in the 2007 tax year and subsequent tax years, tax is payable:
 - (i) on the taxable component of the first \$1,000,000 of those profits at the rate of tax rate 1 for the tax year, and
 - (ii) on so much of those profits as exceeds \$1,000,000 at the rate of tax rate 2 for the tax year.
- (4) For the purposes of subsection (3), the **taxable component** of the first \$1,000,000 of the profits of a registered club from gaming machines kept on the

premises of the club is \$1 for every \$1 by which profits from all gaming machines kept on the premises of the registered club in the tax year exceeds \$1,000,000.

Note—

The taxable component of the first \$1,000,000 of the profits of the registered club from gaming machines will vary from \$1 (for a club that has profits of \$1,000,001) to \$800,000 (for a club that has profits of \$1,800,000). The first \$200,000 of profits is always tax free.

Example. If the profits of a club from all gaming machines kept on the premises is \$1,200,000, the taxable component of the first \$1,000,000 of the profits is \$200,000. Accordingly tax is payable on \$200,000 of the first \$1,000,000 of those profits at tax rate 1 and on the profits that exceed \$1,000,000 (ie \$200,000) at tax rate 2.

- (5) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$1,800,000, but do not exceed \$5,000,000, tax is payable:
 - (a) on \$800,000 of those profits at the rate of tax rate 1 for the tax year, and
 - (b) on so much of those profits as exceeds \$1,000,000 at the rate of tax rate 2 for the tax year.
- (6) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$5,000,000, but do not exceed \$10,000,000, tax is payable:
 - (a) on \$800,000 of those profits at the rate of tax rate 1 for the tax year, and
 - (b) on \$4,000,000 of those profits at the rate of tax rate 2 for the tax year, and
 - (c) on so much of those profits as exceeds \$5,000,000 at the rate of tax rate 3 for the tax year.
- (7) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$10,000,000, but do not exceed \$20,000,000, tax is payable:
 - (a) on \$800,000 of those profits at the rate of tax rate 1 for the tax year, and
 - (b) on \$4,000,000 of those profits at the rate of tax rate 2 for the tax year, and
 - (c) on \$5,000,000 of those profits at the rate of tax rate 3 for the tax year, and
 - (d) on so much of those profits as exceeds \$10,000,000 at the rate of tax rate 4 for the tax year.
- (8) If the profits from all gaming machines kept on the premises of a registered club in a tax year exceed \$20,000,000, tax is payable:
 - (a) on \$800,000 of those profits at the rate of tax rate 1 for the tax year, and
 - (b) on \$4,000,000 of those profits at the rate of tax rate 2 for the tax year, and

- (c) on \$5,000,000 of those profits at the rate of tax rate 3 for the tax year, and
- (d) on \$10,000,000 of those profits at the rate of tax rate 4 for the tax year, and
- (e) on so much of those profits as exceeds \$20,000,000 at the rate of tax rate 5 for the tax year.

(9) This section is subject to Part 4.

15 Instalment rate for registered clubs

- (1) If the profits from all gaming machines kept on the premises of a registered club in an instalment period do not exceed \$50,000, no instalment is payable.
- (2) If the profits from all gaming machines kept on the premises of a registered club in an instalment period exceed \$50,000, but do not exceed \$250,000, the following provisions apply:
 - (a) for the 2006 tax year—the instalment payable is the amount determined by multiplying the amount by which those profits exceed \$50,000 by tax rate 1 for the tax year,
 - (b) for any subsequent tax year—no instalment is payable.
- (3) If the profits from all gaming machines kept on the premises of a registered club in an instalment period exceed \$250,000, the instalment payable is the amount calculated as follows:
 - (a) calculate the notional annual profits of the club by multiplying the profits from all gaming machines kept on the premises of the registered club in the instalment period by 4,
 - (b) calculate the amount of tax that would be payable for the tax year on the notional annual profits of the club (as if the notional annual profits of the club were the total profits in the tax year from all gaming machines kept on the premises of the registered club),
 - (c) calculate the instalment payable by dividing the amount calculated at paragraph (b) by 4.
- (4) For the purpose of calculating the amount referred to in subsection (3) (b), a number specified in the Table to section 15A as tax rate 2, 3, 4 or 5 for the tax year is taken to be reduced by 1.5.

Note—

The purpose of the reduction under this subsection is to take account of any annual rebate that may be available under Part 4. For example, tax rate 2 becomes 19.5, instead of 21.

- (5) Despite anything to the contrary in this section, the remainder of any tax that,

under this Division, remains payable in respect of the whole of a tax year is payable at the time of payment of the last instalment for the year.

- (6) Subsection (5) does not affect any provision of the *Taxation Administration Act 1996* or any arrangement that may be entered into under that Act for the payment or compromise of any debt.

15A Tax rates for registered clubs

In this Division:

tax rate 1 for a tax year means the rate (expressed as a percentage) specified in column 1 of Table 1 next to the tax year concerned.

tax rate 2 for a tax year means the rate (expressed as a percentage) specified in column 2 of Table 1 next to the tax year concerned.

tax rate 3 for a tax year means the rate (expressed as a percentage) specified in column 3 of Table 1 next to the tax year concerned.

tax rate 4 for a tax year means the rate (expressed as a percentage) specified in column 4 of Table 1 next to the tax year concerned.

tax rate 5 for a tax year means the rate (expressed as a percentage) specified in column 5 of Table 1 next to the tax year concerned.

Table 1: Tax rates—registered clubs

	Column 1	Column 2	Column 3	Column 4	Column 5
Tax year	Tax rate 1 (%)	Tax rate 2 (%)	Tax rate 3 (%)	Tax rate 4 (%)	Tax rate 5 (%)
2006	10.0	21.0	25.5	27.7	27.7
2007 and subsequent tax years	10.0	21.0	26.0	29.0	30.9

[2] Section 17 Tax rebate for community development and support expenditure

Omit “section 14 (3), (4) or (5)” wherever occurring.

Insert instead “section 14 (3), (5), (6), (7) or (8)”.

[3] Schedule 2 Savings and transitional provisions

Insert at the end of clause 1 (1):

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006

[4] Schedule 2, Part 4

Insert after Part 3:

Part 4 Provisions consequent on enactment of [State Revenue and Other Legislation Amendment \(Budget Measures\) Act 2006](#)

7 Existing liability to pay taxes

The amendments made to this Act by Schedule 1 to the [State Revenue and Other Legislation Amendment \(Budget Measures\) Act 2006](#) do not affect any liability for tax in respect of a tax year that commenced before the commencement of that Schedule and this Act continues to apply in respect of such a tax year as if the amendments had not been made.

Schedule 2 Amendment of [General Government Liability Management Fund Act 2002 No 60](#)

(Section 3)

[1] Section 16

Insert after section 15:

16 Savings, transitional and other provisions

Schedule 1 has effect.

[2] Schedule 1

Insert at the end of the Act:

Schedule 1 Savings, transitional and other provisions

(Section 16)

Part 1 Preliminary

1 Regulations

(1) The regulations may contain provisions of a savings or transitional nature consequent on the enactment of the following Acts:

[State Revenue and Other Legislation Amendment \(Budget Measures\) Act 2006](#)

- (2) Any such provision may, if the regulations so provide, take effect from the date of assent to the Act concerned or a later date.
- (3) To the extent to which any such provision takes effect from a date that is earlier than the date of its publication in the Gazette, the provision does not operate so as:
 - (a) to affect, in a manner prejudicial to any person (other than the State or an authority of the State), the rights of that person existing before the date of its publication, or
 - (b) to impose liabilities on any person (other than the State or an authority of the State) in respect of anything done or omitted to be done before the date of its publication.

Part 2 Provisions consequent on enactment of [State Revenue and Other Legislation Amendment \(Budget Measures\) Act 2006](#)

2 Closure of Health Super-Growth Fund and transfer of Fund contents

- (1) On the repeal of the [Appropriation \(Health Super-Growth Fund\) Act 2003](#) the following provisions have effect:
 - (a) the assets and liabilities of the Health Super-Growth Fund established in the Special Deposits Account under that Act are transferred to, and become the assets and liabilities of, the Liability Management Fund,
 - (b) the Health Super-Growth Fund is closed.
- (2) Money paid into the Liability Management Fund pursuant to this clause may be paid out of the Fund as authorised by section 6 of this Act.

Schedule 3 Amendment of [Land Tax Management Act 1956 No 26](#)

(Section 3)

[1] Section 7

Omit the section. Insert instead:

7 Land tax on taxable value of land

Land tax at such rates as may be fixed by any Act is to be levied and paid on the taxable value of all land situated in New South Wales which is owned by taxpayers (other than land which is exempt from taxation under this Act).

[2] Section 9 Taxable value

Omit section 9 (2) and (3). Insert instead:

- (2) The taxable value of that land is the total sum of the average value of each parcel of that land.
- (3) The average value of a parcel of land is to be calculated, as provided for by section 9AA, on the basis of the land value of the land.
- (4) The land value of land, in relation to a land tax year, is the value entered in the Register as the land value of the land as at 1 July in the previous year.
- (5) The fact that there is no land value entered in the Register on 31 December in a year as the land value of the land as at 1 July in that year does not prevent land tax being levied and charged and becoming payable for any following tax year once that land value is entered in the Register and the average value is ascertained.

[3] Section 9AA

Insert after section 9:

9AA Average value of land

- (1) For the purposes of this Act, the **average value** of a parcel of land is the average of the land value of the land in relation to the year for which the average value is being ascertained (the **current land tax year**) and the land value of the land in relation to the 2 preceding land tax years (the **preceding land tax years**).
- (2) If a land value adjustment is required in relation to a parcel in the current land tax year, the average value is to be determined before that land value adjustment is made (that is, on the basis of the land value without that land value adjustment) and, despite any other provision of this Act, the *Valuation of Land Act 1916* or the *Heritage Act 1977*, the land value adjustment is to be applied, for the purpose of assessing land tax, to the average value of the land for that land tax year (and not the land value).
- (3) For the purposes of this section, a **land value adjustment** is:
 - (a) a **land value reduction**, being any reduction that is required to be made to the land value of land under this Act for the purpose of assessing land tax, or
 - (b) a **special valuation**, being any valuation of land made under section 14H of the *Valuation of Land Act 1916* or under Division 6 of Part 6 of the *Heritage Act 1977*, or

(c) a **special allowance**, being any allowance made in respect of the land value of land under Division 3 or 4 of Part 1B of the *Valuation of Land Act 1916*.

(4) In the case of a land value reduction, the land value adjustment is to be applied to the average value of land by applying any provision of this Act that specifies that the land value is to be reduced for the purpose of assessing land tax as if a reference to the land value of land were a reference to the average value of land.

Note—

For example, the reductions provided for by sections 9A, 9BA, 9C, 9D, 10 (2), (2A) and (2C), 10Q (4) and 10R (3) will now apply to the average value of the land in a land tax year and not to the land value of the land.

(5) In the case of a special valuation, the land value adjustment is to be applied to the average value of the land as follows:

(a) if the special valuation is less than the land value of the land (were it not for the special valuation)—by deducting the difference between the special valuation and the land value from the average value,

(b) if the special valuation exceeds the land value of the land (were it not for the special valuation)—by adding the difference between the special valuation and the land value to the average value,

(c) if the special valuation is the same as the land value of the land (were it not for the special valuation)—no adjustment is to be made to the average value.

(6) In the case of a special allowance, the land value adjustment is to be applied to the average value of the land by deducting the allowance from the average value.

(7) If a parcel of land did not exist on 31 December immediately before either or both of the preceding land tax years, the average value of the land is taken to be:

(a) if the parcel did exist on 31 December immediately before one of the preceding land tax years—the average of the land value of the land in relation to the current land tax year and the land value of the land in relation to the preceding land tax year immediately before which it did exist, or

(b) in any other case—the land value of the land in relation to the current land tax year.

(8) Subsection (2) applies in relation to an average value determined as provided for by subsection (7) in the same way as it applies to an average value

determined as provided for by subsection (1).

Note—

For example, if the newly created parcel qualifies for an allowance for subdivision under Division 4 of Part 1B of the *Valuation of Land Act 1916* in the current land tax year, the allowance would be applied to the average value calculated as provided for by subsection (7).

- (9) The average value of a parcel of land that the Valuer-General has determined is heritage restricted (within the meaning of section 14G of the *Valuation of Land Act 1916*), and that was not heritage restricted on 31 December immediately before either or both of the preceding land tax years, is to be determined as provided for by subsection (7) (as if the parcel did not exist on the date or dates of 31 December on which it was not heritage restricted).
- (10) If the land value of land in relation to a land tax year is altered (whether as a result of being reascertained or on objection or appeal or for the correction of a clerical error or misdescription), the average value of the land must be reascertained on the basis of the altered land value.
- (11) If the average value of a parcel of land, after applying a land value adjustment, is less than zero, the average value of the parcel is taken to be zero.

[4] Section 9A Concession for unutilised land value

Insert “or average value” after “land value” in section 9A (6).

[5] Section 9AA Strata

Renumber as section 9B.

[6] Section 9B (2) (as renumbered by this Schedule)

Omit the subsection. Insert instead:

- (2) For the purposes of this Act:
- (a) the land value of a lot comprised in a parcel is an amount that bears to the land value of the parcel (within the meaning of section 9 (4)) the same proportion as the unit entitlement of the lot bears to the aggregate unit entitlement, and
 - (b) the average value of the lot is to be ascertained on the basis of the land value of the lot, as determined under paragraph (a).

[7] Section 9BA

Insert after section 9B (as renumbered by this Schedule):

9BA Colliery holdings

For the purpose of assessing land tax, the land value of land within a colliery holding (within the meaning of the *Mining Act 1992*) is to be reduced by the amount recorded in the Register in relation to each parcel as the amount by which the presence of coal in that parcel increases the value of that parcel.

[8] Sections 21A (3) and 21B (3)

Omit “section 9AA” wherever occurring. Insert instead “section 9B”.

[9] Section 21C Liability of lessees of land owned by Crown or council

Omit section 21C (4), (4A) and (4B). Insert instead:

- (4) For the purposes of determining the lessee’s land tax liability when the notional parcel consists of a part of land, the average value of the notional parcel is the average value of the entire parcel multiplied by the apportionment factor.
- (4A) For the purposes of this section, the apportionment factor is the proportion that the rental value of the notional parcel bears to the rental value of the entire parcel.
- (4B) The Chief Commissioner may request the Valuer-General to determine the apportionment factor in respect of a notional parcel.
- (4BA) If a request is made under subsection (4B):
 - (a) the Valuer-General must determine the apportionment factor, and
 - (b) the apportionment factor so determined is to be entered in the Register and is, subject to subsection (4C), the apportionment factor for the purposes of subsection (4).

[10] Section 21C (4C)

Omit “land value determined under subsection (4B)”.

Insert instead “apportionment factor determined under subsection (4BA)”.

[11] Section 34 Meaning of land tax payable in respect of certain land

Omit “land value” wherever occurring.

Insert instead “average value”.

[12] Section 47 Land tax to be first charge on land

Insert “and average value of the land” after “land value of the land” in section 47 (1A).

[13] Section 62TBA

Omit the section. Insert instead:

62TBA Tax threshold—2006 land tax year and subsequent land tax years

- (1) The tax threshold for the 2006 land tax year is \$352,000.
- (2) The tax threshold for the 2007 land tax year and any subsequent land tax year is the average of the indexed amounts, or the tax threshold for the previous land tax year, whichever is the greater.
- (3) The **average of the indexed amounts** is the average of the following 3 amounts:
 - (a) the indexed amount for the land tax year,
 - (b) the indexed amount for the 2 preceding land tax years.
- (4) For the purposes of this section, the **indexed amount** for a land tax year is the following:
 - (a) in the case of the 2005 land tax year—\$342,000,
 - (b) in the case of the 2006 land tax year—\$352,000,
 - (c) in the case of the 2007 land tax year or any subsequent land tax year, the amount determined as provided for by subsection (5).
- (5) The indexed amount for the 2007 land tax year and any subsequent land tax year is to be determined in accordance with the following formula:

$$N \times (100\% + I)$$

where:

N is the indexed amount for the previous land tax year.

I is the indexation factor for the land tax year, determined in accordance with section 62TBB.

Note—

Accordingly, the tax threshold for the 2007 land tax year will be the average of the following 3 amounts, or \$352,000, whichever is the greater:

- (a) \$342,000,
 - (b) \$352,000,
 - (c) $\$352,000 \times (100\% + I)$.
- (6) A tax threshold, or indexed amount, determined in accordance with this section is to be rounded off to the nearest \$1,000.
- (7) On or before 15 October in each year (commencing with 2006), the Valuer-General is to publish in the Gazette the following amounts, as determined in accordance with this section:
- (a) the indexed amount for the following land tax year,
 - (b) the average of the indexed amounts (including the indexed amounts used to calculate that average),
 - (c) the tax threshold for the following land tax year.

[14] Schedule 2 Savings and transitional provisions

Insert at the end of clause 1A (1):

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006

[15] Schedule 2, Part 19

Insert as Part 19:

Part 19 Provisions consequent on enactment of State Revenue and Other Legislation Amendment (Budget Measures) Act 2006

40 Amendments to land valuation methods

- (1) The amendments made to this Act by the *State Revenue and Other Legislation Amendment (Budget Measures) Act 2006* apply in respect of a land tax year commencing on or after 1 January 2007 and do not affect any liability for land tax in respect of a land tax year commencing before that date.
- (2) This Act, as in force immediately before 31 December 2006, continues to apply in respect of any such liability.

Schedule 4 Amendment of NSW Self Insurance Corporation Act 2004

No 106

(Section 3)

[1] Section 11 Self Insurance Fund

Insert after section 11 (3):

- (4) The Treasurer may from time to time direct the payment out of the Fund of such sums as the Treasurer considers to be surplus to the requirements of the Fund under this section and such sums are to be paid out of the Fund in accordance with the Treasurer's direction.
- (5) Any sum paid out of the Fund in accordance with the Treasurer's direction is taken to be appropriated by this Act to the Treasurer, and may be issued and applied for or towards the recurrent services, or capital works and services, of the Crown Finance Entity.
- (6) In this section:
Crown Finance Entity means the entity responsible for the assets, liability and transactions that are the overall responsibility of the Government (in contrast to being the responsibility of individual Government agencies).

[2] Schedule 1 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006

Schedule 5 Amendment of **Taxation Administration Act 1996 No 97**

(Section 3)

[1] Section 86 Objections

Omit the note to section 86 (1).

[2] Section 105A

Insert after section 105:

105A Objections to land valuations

If an objection to a valuation made under the *Valuation of Land Act 1916* is allowed by the Valuer-General under that Act (in whole or in part), and the valuation was used as the basis of an assessment of the tax liability of a taxpayer, sections 104

and 105 apply in relation to the objection in the same way as they apply to an objection under that Act.

Schedule 6 Miscellaneous amendments to other legislation

(Section 3)

6.1 Art Gallery of New South Wales Act 1980 No 65

Section 5 Constitution of Trust

Insert after section 5 (2):

(3) The Trust is subject to the control and direction of the Minister.

6.2 Australian Museum Trust Act 1975 No 95

Section 5 Constitution of Trust

Insert after section 5 (3):

(4) The Trust is subject to the control and direction of the Minister.

6.3 Library Act 1939 No 40

Section 3 Constitution of Council

Omit section 3 (4). Insert instead:

(4) The Council is subject to the control and direction of the Minister.

6.4 Pay-roll Tax Act 1971 No 22

[1] Section 3E

Insert after section 3D:

3E Application of Act to certain Divisions of the Government Service

- (1) This section applies in relation to any Division of the Government Service specified in Part 1 or 2 of Schedule 1 to the *Public Sector Employment and Management Act 2002* in which staff are employed under Chapter 1A of that Act to enable a statutory corporation to exercise its functions.
- (2) For the purposes of this Act, each Division of the Government Service to which this section applies is taken to be a separate employer with respect to the

matters specified in subsection (3). If the Division concerned comprises separate branches each of which is assigned to a different statutory corporation, each such branch of the Division is taken to be a separate employer with respect to the matters specified in subsection (3) in so far as they relate to that branch.

- (3) The matters that are specified for the purposes of subsection (2) are as follows:
- (a) the wages paid or payable to the staff of the Division or branch of the Division,
 - (b) any fees or other remuneration paid or payable to the members of the board or other governing body of the statutory corporation to which the staff of the Division (or branch of the Division) are assigned,
 - (c) any amount paid or payable under a relevant contract (within the meaning of section 3A) entered into by the statutory corporation concerned,
 - (d) if any staff are also employed in a Division of the Government Service specified in Part 3 of Schedule 1 to the *Public Sector Employment and Management Act 2002* in connection with the statutory corporation concerned—the wages paid or payable to the staff of that Division.

[2] Schedule 6 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006 (to the extent that it amends this Act)

6.5 Public Finance and Audit Act 1983 No 152

[1] Section 4 Definitions

Omit paragraph (a) of the definition of **authority** in section 4 (1).

Insert instead:

- (a) a Division of the Government Service within the meaning of the *Public Sector Employment and Management Act 2002*,
- (a1) NSW Police,

[2] Section 4 (1), definition of “Head of an authority”

Omit paragraph (a) of the definition. Insert instead:

(a) in relation to a Division of the Government Service within the meaning of the *Public Sector Employment and Management Act 2002*—the appropriate Division Head within the meaning of that Act,

(a1) in relation to NSW Police—the Commissioner of Police,

[3] Section 4 (1), definition of “officer of an authority”

Omit paragraph (a) of the definition. Insert instead:

(a) in relation to a Division of the Government Service within the meaning of the *Public Sector Employment and Management Act 2002*—a member of the Government Service,

(a1) in relation to NSW Police—a member of NSW Police,

[4] Section 4 (1), definition of “officer of an authority”

Omit “referred to in paragraph (a), (b) or (c)” from the definition.

Insert instead “referred to in paragraphs (a)–(c)”.

[5] Section 12 Commitment etc of expenditure

Insert after section 12 (3):

(4) Nothing in this or any other section of this Act prevents an officer of an authority from being authorised to commit or incur expenditure that is legally available for the use of any authority.

[6] Section 13 Payment of accounts

Omit “to whom the power to authorise the payment has been delegated under section 12 (1)” from section 13 (a).

Insert instead “who is duly authorised to approve the payment”.

[7] Schedule 4 Savings, transitional and other provisions

Insert at the end of clause 1 (1):

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006, but only to the extent that it amends this Act or the *Public Finance and Audit Regulation 2005*

6.6 Public Finance and Audit Regulation 2005

Clause 14 Definitions of “authority” and “officer of an authority”

Omit the clause.

6.7 Tourism New South Wales Act 1984 No 46

[1] Section 4 Constitution of Tourism New South Wales

Omit section 4 (3). Insert instead:

(3) Tourism New South Wales is to consist of:

- (a) not fewer than 8 nor more than 10 members appointed by the Governor (referred to in this Act as **appointed members**), and
- (b) one other member, being the Director-General of the Department of State and Regional Development (or a person nominated by the Director-General).

[2] Section 4 (4)

Omit “Of the members”. Insert instead “Of the appointed members”.

[3] Section 4 (7)

Insert after section 4 (6):

- (7) The substitution of subsection (3) by the *State Revenue and Other Legislation Amendment (Budget Measures) Act 2006* does not affect any appointment under this section as in force before the substitution.

[4] Section 27 Annual report

Insert after section 27 (2):

- (3) Nothing in this section prevents the report from being included in the annual report for that year of any Department of the Public Service that is responsible to the Minister.

[5] Schedule 1 Provisions relating to the members of Tourism New South Wales

Omit “a member” from clause 3 (1). Insert instead “an appointed member”.

[6] Schedule 1, clause 7

Omit “any member”. Insert instead “an appointed member”.

[7] Schedule 1, clause 10 (2)

Insert “(or as the member referred to in section 4 (3) (b))” after “the office of a part-time member”.

[8] Schedule 4 Savings and transitional provisions

Omit clause 8 (1). Insert instead:

- (1) The regulations may contain provisions of a savings or transitional nature consequent on the enactment of the following Acts:

 this Act

State Revenue and Other Legislation Amendment (Budget Measures) Act 2006,
 but only to the extent that it amends this Act

[9] Schedule 4, clause 8 (2)

Omit “as from the appointed day”.

Insert instead “from the date of assent to the Act concerned”.