



Government Gazette

of the State of

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The New South Wales Government Gazette is the permanent public record of official NSW Government notices. It also contains local council, non-government and other notices.

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Anti-Discrimination Act 1977

EXEMPTION ORDER

Under the provisions of section 126 of the *Anti-Discrimination Act 1977* (NSW), an exemption is given from sections 8 and 51 of the *Anti-Discrimination Act 1977* (NSW) to Procter & Gamble Australia Pty Ltd to advertise, designate, and recruit:

- up to 2 paid internships positions per year for Aboriginal and Torres Strait Islander persons only; and
- positions for Aboriginal and Torres Strait Islander persons only, in pursuit of a 5% Aboriginal and Torres Strait Islander workforce participation rate.

This exemption will remain in force for 5 years.

Dated 24 November 2022

A handwritten signature in black ink, appearing to read "Jackie Lyne".

Jackie Lyne
**Manager, Governance & Advice
Delegate of the President
Anti-Discrimination NSW**

adbcontact@justice.nsw.gov.au | Locked Bag 5000, Parramatta NSW 2124
Phone: 02 9268 5555 | Free call: 1800 670 812
antidiscrimination.nsw.gov.au

Anti-Discrimination Act 1977

EXEMPTION ORDER

Under the provisions of section 126 of the *Anti-Discrimination Act 1977* (NSW), an exemption is given from sections 8 and 51 of the *Anti-Discrimination Act 1977* (NSW) to Cessnock City Council to advertise, designate and recruit positions for Aboriginal and Torres Strait Islander persons only to achieve a 7% Aboriginal and Torres Strait Islander workforce participation rate.

This exemption will remain in force for 10 years.

Dated 24 November 2022



Jackie Lyne
**Manager, Governance & Advice
Delegate of the President
Anti-Discrimination NSW**

LAND TAX MANAGEMENT ACT 1956
Land Tax (including Surcharge Land Tax) Returns for 2023 Tax Year

1. This Order is made under section 12(1) of the *Land Tax Management Act 1956* and section 37 of the *Taxation Administration Act 1996*. The purpose of this Order is to advise persons who own land in New South Wales if and when they are required to lodge an initial return or a variation return in relation to the 2023 land tax year or an earlier tax year.

Persons Who Must Lodge an Initial Return

2. The requirement to lodge an initial land tax return in 2023, as specified in this Order, applies to certain “persons” who are “owners” of land in New South Wales at midnight on 31 December 2022 (or any previous year if paragraph 8 applies). The reference to an “owner” includes a reference to a person who is an owner of land or is deemed or taken to be an owner for land tax purposes by the *Land Tax Management Act 1956*. A “person” includes a company, a trustee, a beneficiary of a trust and a natural person.
3. Under section 12(2) of the Act, the Chief Commissioner of State Revenue (the Chief Commissioner) may require any person to lodge a return or further return in circumstances other than those described in this Order.
4. A requirement to lodge a return specified in this Order does not affect a requirement to lodge a return by an earlier date specified by the Chief Commissioner under section 12(2) of the Act or an earlier date specified in any previous Order made under section 12(1).
5. Persons who own land in New South Wales at midnight on 31 December 2022 which is not exempt from land tax must lodge an initial return unless they were assessed and received a land tax notice of assessment for the 2022 land tax year.
6. Persons who are foreign persons for the purposes of surcharge land tax and who own residential land in New South Wales at midnight on 31 December 2022 and have not included the land in a previous return must lodge an initial return, even if the owner believes the land is exempt.
7. Persons who have received a land tax notice of assessment for any land tax year prior to 2023 showing nil tax payable and who have subsequently acquired additional land or an additional interest in land and are the owners of land at midnight on 31 December 2022 which is not exempt from land tax must lodge an initial return.
8. Persons who are liable to be assessed for land tax for any tax year prior to 2023 and have not previously lodged a return for that tax year or have not received a land tax notice of assessment for that tax year must also lodge an initial return.
9. Persons who own land that has previously been exempt from land tax in any tax year prior to 2023 but is not exempt for the 2023 tax year must lodge an initial return.
10. Where land is subject to a trust, and the trustee has not previously lodged a land tax return, the trustee must lodge an initial return on behalf of the trust. If the trustee fails to lodge a return or fails to provide the information about the beneficiaries of the trust, as specified by the form approved by the Chief Commissioner, the trust may be assessed as if it were a special trust.

11. Where land is subject to a trust, an initial return must be lodged by a trustee of the trust disclosing any beneficiaries or potential beneficiaries who are foreign persons.
12. A Land Tax Registration Form is an initial return for the purposes of section 12.

Due Date for Lodgement of Initial Returns

13. Any person who is required by this Order to lodge an initial return must do so by 31 March 2023.
14. Interest and penalty tax may be imposed under the *Land Tax Management Act 1956* and the *Taxation Administration Act 1996* for failing to lodge a return by the due date. Late lodgement interest applies from 1 April 2023 until the date of lodgement of the return.

Persons Who Must Lodge a Variation Return

15. A variation return is required to be lodged by a person who receives an incorrect notice of assessment of land tax. An incorrect notice of assessment of land tax may occur in the following circumstances:
 - (a) a foreign person has not been correctly assessed for surcharge land tax
 - (b) details of land owned by the person as shown on the notice are incorrect (including but not limited to inclusion of land disposed of prior to midnight on 31 December 2022; land acquired prior to midnight on 31 December 2022 that has not been included in the assessment; the percentage interest in land is incorrect for land that is jointly owned; land shown in an assessment is owned by the person in the capacity of trustee but is not shown as such; or an incorrect property description is shown)
 - (c) exempt land has been incorrectly assessed as liable for land tax
 - (d) liable land has been incorrectly assessed as exempt from land tax
 - (e) an exemption was previously granted subject to conditions which have not been fulfilled
 - (f) the calculation of tax is incorrect (being either too high or too low)
 - (g) a special trust has been incorrectly assessed as if it were a fixed trust
 - (h) a fixed trust has been incorrectly assessed as if it were a special trust
 - (i) a person who is acting as a trustee has not been assessed in the capacity of trustee
 - (j) the beneficiaries of a family unit trust have changed since 31 December 2005
 - (k) the beneficial interests of the beneficiaries of a family unit trust have changed since 31 December 2005
 - (l) additional land has been acquired by a family unit trust, and the total liable land owned by the trust has a taxable value of more than \$1 million for the tax year during which the land was acquired
 - (m) a group constituted under section 29 of the *Land Tax Management Act 1956* does not have a member classified and assessed as a concessional company
 - (n) a group constituted under section 29 of the *Land Tax Management Act 1956* has more than one member classified and separately assessed as a concessional company (note that two or more companies can be correctly classified as joint concessional companies and jointly assessed as such)
 - (o) an error occurred in the calculation of the average value of a parcel of land.
16. A variation return is required to be lodged if the trustee of a trust that has an interest in land has not previously advised the Chief Commissioner of the existence of the trust. This return will also require the trustee to advise if the trust is a fixed or special trust, and

whether the trustee should be regarded as a foreign person for the purposes of surcharge land tax.

17. Other than in the case of a special trust, a variation return disclosing details of the beneficiaries of a trust must be lodged by the trustee of a trust unless the trustee has previously advised the Chief Commissioner of the beneficiaries of the trust or the beneficial owners of land owned by the trust. If a trustee fails to comply with this requirement, the Chief Commissioner may classify the trust as a special trust.
18. A variation return must be lodged by a trustee of a trust disclosing any beneficiaries or potential beneficiaries who are foreign persons unless the trustee has previously advised the Chief Commissioner that the trust has foreign persons as potential beneficiaries.
19. A variation return must be lodged by a trustee of a trust if the trust deed has been amended to exclude a foreign person from being a beneficiary.

Due Date for Lodgement of Variation Returns

20. A variation return is required to be lodged by the first instalment date shown on the notice of assessment. If the notice of assessment shows that no tax is payable, the due date for lodgement of a variation return is 40 days after the "Issue Date" shown on the notice.
21. Interest and penalty tax may be imposed under the *Land Tax Management Act 1956* and the *Taxation Administration Act 1996* for failing to lodge a return by the due date.

Information about Surcharge Land Tax

22. For the purposes of surcharge land tax, a foreign person¹ includes:
 - (a) an individual not ordinarily resident² in Australia; or
 - (b) a corporation in which an individual not ordinarily resident in Australia, a foreign corporation or a foreign government holds a substantial interest; or
 - (c) a corporation in which 2 or more persons, each of whom is an individual not ordinarily resident in Australia, a foreign corporation or a foreign government, hold an aggregate substantial interest; or
 - (d) the trustee of a trust in which an individual not ordinarily resident in Australia, a foreign corporation or a foreign government holds a substantial interest; or
 - (e) the trustee of a trust in which 2 or more persons, each of whom is an individual not ordinarily resident in Australia, a foreign corporation or a foreign government, hold an aggregate substantial interest; or
 - (f) a discretionary trust in existence as at 31 December 2022 that has not had its trust deed amended prior to 31 December 2022 to prevent distributions to potential foreign beneficiaries;
 - (g) a foreign government; or
 - (h) a general partner of a limited partnership where:
 - i. an individual not ordinarily resident in Australia, a foreign corporation or a foreign government holds at least 20% in the limited partnership, or
 - ii. two or more persons each of whom is an individual not ordinarily resident in Australia, a foreign corporation or a foreign government, hold an aggregate interest of at least 40% in the limited partnership.

Note: Australian Citizens are not foreign persons, irrespective of where they reside.

¹ See ss.104J and 104JA of the *Duties Act* for the meaning of "foreign person"

² See s.104J of the *Duties Act 1997* for the meaning of "not ordinarily resident in Australia"

23. For the purposes of surcharge land tax, residential land means any of the following and does not include any land used for primary production as defined in section 10AA of the *Land Tax Management Act*:
- (a) a parcel of land on which there are one or more dwellings, or a parcel of land on which there is a building under construction that, when completed, will constitute one or more dwellings, or
 - (b) a strata lot if it is lawfully occupied as a separate dwelling, or suitable for lawful occupation as a separate dwelling, or
 - (c) a utility lot if its use is restricted to the owner or occupier of a strata lot described in paragraph 23(b), or
 - (d) a land use entitlement if it entitles the holder to occupy a building, or part of a building, as a separate dwelling, or
 - (e) a parcel of vacant land that is zoned or otherwise designated for use for residential purposes, or principally for residential purposes.
24. A foreign person who jointly owns residential land may be liable for surcharge land tax on the person's proportionate interest in the jointly owned residential land.

How to Lodge a Return

25. A person, including an agent or trustee may satisfy the obligation to lodge an initial return, a variation return or a surcharge return, by entering the required information online at www.revenue.nsw.gov.au/taxes/land/online. To login you will need your client ID and correspondence ID, which can be found on any recent Revenue NSW land tax notice or correspondence.
26. Contact Revenue NSW if you are unable to use the on-line lodgement option and require an alternative means of lodging a return. Revenue NSW's contact details and business hours are published on the website.

Go to www.revenue.nsw.gov.au for more information on land tax and surcharge land tax.

Scott Johnston
Chief Commissioner of State Revenue
Date: 27 November 2022

GEOGRAPHICAL NAMES ACT 1966

PURSUANT to the provisions of Section 8 of the *Geographical Names Act 1966*, the Geographical Names Board hereby notifies that it proposes to assign the name:

Shell Cove Boat Harbour for a harbour located in the suburb of Shell Cove.

The position and extent for this feature is recorded and shown within the Geographical Names Register of New South Wales. The proposal can be viewed and submissions lodged on the Geographical Names Board website at www.gnb.nsw.gov.au from 2 December 2022 to 6 January 2023. Alternatively, written submissions may be mailed to the Secretary, Geographical Names Board, 346 Panorama Ave, Bathurst, NSW 2795.

In accordance with Section 9 of the *Geographical Names Act 1966*, all submissions lodged may be subject to a Government Information (Public Access) application and may be viewed by a third party to assist the Board in considering this proposal.

NARELLE UNDERWOOD
Chair

Geographical Names Board
346 Panorama Ave
BATHURST NSW 2795

GEOGRAPHICAL NAMES ACT 1966

PURSUANT to the provisions of Section 8 of the *Geographical Names Act 1966*, the Geographical Names Board hereby notifies that it proposes to assign the name:

Tom Richmond Oval for a sportsground located at 4 Brooklyn Road, Brooklyn in the Hornsby Shire Local Government Area.

The position and extent for this feature is recorded and shown within the Geographical Names Register of New South Wales. The proposal can be viewed and submissions lodged on the Geographical Names Board website at www.gnb.nsw.gov.au from 1 December 2022 to 6 January 2023. Alternatively, written submissions may be mailed to the Secretary, Geographical Names Board, 346 Panorama Ave, Bathurst, NSW 2795.

In accordance with Section 9 of the *Geographical Names Act 1966*, all submissions lodged may be subject to a Government Information (Public Access) application and may be viewed by a third party to assist the Board in considering this proposal.

NARELLE UNDERWOOD
Chair

Geographical Names Board
346 Panorama Ave
BATHURST NSW 2795

STATUTORY AND OTHER OFFICES REMUNERATION TRIBUNAL

REPORT AND DETERMINATION PURSUANT TO SECTION 14(2) OF THE STATUTORY AND OTHER OFFICES REMUNERATION ACT 1975 – COMMISSIONER HEALTH CARE COMPLAINTS COMMISSION.

Request for determination

1. The Attorney-General (the Minister) and the Premier jointly administer the *Statutory and Other Offices Remuneration Tribunal Act 1975* (SOOR Act). Pursuant to section 14 of the SOOR Act, the Minister has directed the Tribunal to make a special determination regarding the remuneration for the office of the Commissioner Health Care Complaints Commission.
2. In giving this direction, the Minister has asked that the Tribunal consider information prepared by the Department of Health. This has been provided by the Minister for Health, the Hon Brad Hazzard.

The Commissioner Health Care Complaints Commission

3. The *Health Care Complaints Act 1993* was amended to give effect to remuneration arrangements for the Commissioner HCCC and passed by Parliament on 4 October 2022.
4. The SOOR Act at Schedule 1, was also amended to include the office of Commissioner HCCC.
5. The HCCC is an independent statutory body established under the *Health Care Complaints Act 1993*. The HCCC's aim is to provide people with an effective means of making a complaint about health care practitioners and health care services and to provide an independent and accessible service to handle complaints.
6. The Commissioner leads the HCCC, with specific focus on the assessment, resolution, investigation and prosecutions of complaints about health service providers to ensure the effective implementation of the objectives of the *Health Care Complaints Act 1993*. The role is specified as a full-time position.

7. In determining remuneration for this role, the Tribunal has had regard to the roles and responsibilities of the Commissioner, current salary for the role, salary relativities with other relevant NSW public office holders, and additional supporting information.
8. The Tribunal determines the salary of the Commissioner HCCC as \$390,160 per annum. This figure represents an annual salary not a total remuneration package, therefore exclude superannuation contribution costs.

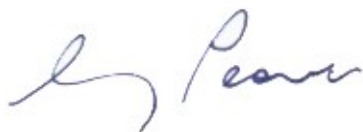
Determination

This determination amends the 2022 Annual Determination SOORT Public Office Holders, dated 21 July 2022.

Pursuant to section 14(2) of the SOOR Act, the Tribunal determines the annual salary for the Commissioner HCCC shall be as follows, with effect from date of determination.

Office	Salary per annum
Commissioner HCCC	\$390,160

Statutory and Other Offices Remuneration Tribunal



The Hon. Greg Pearce
28 November 2022

ANGLICAN CHURCH OF AUSTRALIA TRUST PROPERTY ACT 1917 - Notice under section 42 of the Anglican Church of Australia Trust Property Act 1917

By a resolution passed on 7 November 2022 pursuant to section 14 of the *Anglican Church of Australia Trust Property Act 1917* (NSW), the Standing Committee of the Synod of the Diocese of Sydney, with effect from 1 November 2022 –

- (a) declared the existence of a vacancy in the office of trustee of the land in folio identifier 1/814750 known as 7 Boyer Road, Beacon Hill (the “Land”), the vacancy arising by reason of a request from the Anglican Church Property Trust Diocese of Sydney that it cease to be trustee in order to facilitate the Anglican Church Growth Corporation (the “ACGC”) developing the Land as part of its Urban Renewal Development Program, and
- (b) elected the ACGC to be the trustee of the Land.

KD Raffel, Archbishop of Sydney, St Andrew’s House, Sydney Square, NSW 2000, tel (02) 9265 1555.

NSW Shared Equity Scheme Order 2022

under the

First Home Owner Grant and Shared Equity Act 2000

I, Matthew Kean, Treasurer, make the following Order under the *First Home Owner Grant and Shared Equity Act 2000*, section 24C.

Dated



MATTHEW KEAN MP

Treasurer

30.11.22

Explanatory Note

The object of this Order is to establish the NSW Shared Equity Scheme. Section 24C states that the Treasurer may, by order published in the Gazette, establish a shared equity scheme and specify matters in relation to the scope or administration of the scheme. This Order will be accompanied by detailed policy guidelines.

NSW Shared Equity Scheme Order 2022

under section 24C of

First Home Owner Grant and Shared Equity Act 2000

1 Name of Order

This Order is the *NSW Shared Equity Scheme Order 2022*.

2 Commencement

This Order takes effect on the day on which it is published in the Gazette of the State of New South Wales.

3 Definitions

In this order –

Act means the *First Home Owner Grant and Shared Equity Act 2000*,

4 Establishment of NSW Shared Equity Scheme

(1) Under section 24C of the Act, this Order establishes the following shared equity scheme:

Shared Equity Home Buyer Helper (also known as *NSW Shared Equity Scheme*).

(2) Under section 24D of the Act, details of the administration of the NSW Shared Equity Scheme are made in policy guidelines published on a website of Revenue NSW, as in force from time to time.