



Government Gazette

of the State of

New South Wales

Number 496 - Other

Friday, 28 November 2025

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

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LAND TAX MANAGEMENT ACT 1956
Land Tax (including Surcharge Land Tax) Returns for 2026 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 2026 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 2026, as specified in this Order, applies to certain “persons” who are “owners” of land in New South Wales at midnight on 31 December 2025 (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 *Land Tax Management Act 1956*, 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 *Land Tax Management 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 2025 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 2025 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 2025 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 2026 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 2025 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 2026 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 2026 but is not exempt for the 2026 tax year must lodge an initial return, including where legislative requirements for the exemption have changed.
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 2026.
14. Interest will 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 2026 until the date of lodgement of the return. Penalty tax may also be imposed.

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 includes, but is not limited to, 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 2025; land acquired prior to midnight on 31 December 2025 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) Legislative requirements for a previously granted exemption have changed.
 - (g) the calculation of tax is incorrect (being either too high or too low).
 - (h) a special trust has been incorrectly assessed as if it were a fixed trust.
 - (i) a fixed trust has been incorrectly assessed as if it were a special trust.
 - (j) a person who is acting as a trustee has not been assessed in the capacity of trustee.
 - (k) the beneficiaries of a family unit trust have changed since 31 December 2005.
 - (l) the beneficial interests of the beneficiaries of a family unit trust have changed since 31 December 2005.
 - (m) 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.

- (n) 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.
 - (o) 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).
 - (p) 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 payment 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 60 days after the “Issue Date” shown on the notice.
21. Interest will 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. Penalty tax may also be imposed.

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

¹ See ss.104J and 104JA of the *Duties Act 1997* for the meaning of “foreign person”

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

- (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 which, as at 31 December 2024, does not 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.

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 1956*:
- (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 through Land Tax Online on the Revenue NSW website. To login to Land Tax Online, 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 on-line lodgement and require an alternative means of lodging a return. Revenue NSW's contact details and business hours are published on the website.

Go to the Revenue NSW website for more information on land tax and surcharge land tax.

Phil Minns
Chief Commissioner of State Revenue
Date: 14 November 2025

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:

Frank Cridland Walkway for a track located within Hungry Point Reserve at 196 – 202 Nicolson Parade, Cronulla. The track features a raised and suspended boardwalk to the eastern and southern edges of the reserve.

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 <https://www.nsw.gov.au/departments-and-agencies/geographical-names-board> from 26 November 2025 to 9 January 2026. 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.

THOMAS GRINTER
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:

Maraikaan Creek for a watercourse approximately 750 metres in length, originating near St Paul's Primary School and flowing generally southward through St Mary's College and Church. It runs behind St Mary's College Gateshead, between Schroder Avenue and Kulai Street, and ultimately flows into Dicks Creek in the suburb of Gateshead in the Lake Macquarie LGA.

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 <https://www.nsw.gov.au/departments-and-agencies/geographical-names-board> from 26 November 2025 until 9 January 2026. 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.

THOMAS GRINTER
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:

Curtis Park for a reserve located on Lawson Road, Oran Park, Camden Local Government Area (LGA). Notice was previously given regarding the proposal to assign the name of Curtis Park, and the Board has decided to extend the period of time in which submissions can be made.

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 [Geographical Names Board | NSW Government](#) from 26 November 2025 to 9 January 2026. 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.

THOMAS GRINTER
Chair

Geographical Names Board
346 Panorama Ave
BATHURST NSW 2795

GEOGRAPHICAL NAMES ACT 1966

Notice of proposal to amend address locality boundaries in Camden Local Government Area

PURSUANT to the provisions of Section 8 of the *Geographical Names Act 1966*, the Geographical Names Board hereby notifies that it proposes to amend the existing address locality boundaries of Bringelly and Cobbitty and create a new address locality of Barker as shown on map GNB 3568-6.

The position and extent for these features is recorded and shown within the Geographical Names Register of New South Wales. The map GNB 3568-6 can be viewed and submissions lodged on the Geographical Names Board website at <https://www.nsw.gov.au/departments-and-agencies/geographical-names-board> from 26 November 2025 to 9 January 2026.

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.

THOMAS GRINTER
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:

Ernie Burr Creek. For a Creek, the creek originates from the Western Channel of Breakfast Creek, located east of the Davis Road Bridge at Marayong, and extends through the surrounding suburban area towards Blacktown.

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 <https://www.nsw.gov.au/departments-and-agencies/geographical-names-board> from 26 November 2025. 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.

THOMAS GRINTER
Chair

Geographical Names Board
346 Panorama Ave
BATHURST NSW 2795



Anti-Discrimination
New South Wales

Anti-Discrimination Act 1977

EXEMPTION ORDER

Under the provisions of section 126 of the Anti-Discrimination Act 1977 (NSW), the exemption order granted to Liverpool City Council on 30 July 2024 is HEREBY VARIED to read:

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 Liverpool City Council to advertise, designate and recruit up to 7 positions for Aboriginal and Torres Strait Islander people only

This exemption will remain in force until 31 July 2030.

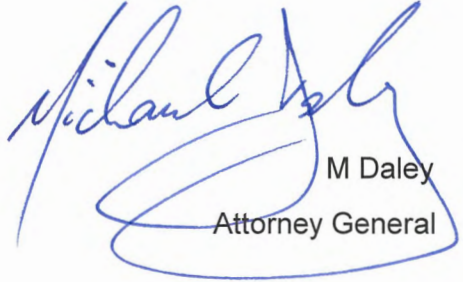
Date: 24 November 2025

Jackie Lyne
**A/ Executive Manager
Delegate of the President
Anti-Discrimination NSW**

Privacy and Personal Information Protection Act 1998

Order

I, Michael Daley, pursuant to section 31 of the *Privacy and Personal Information Protection Act 1998*, by this order, make the Privacy Code of Practice for the Transport for NSW Road Safety Data Model Integration Project, which is annexed to this order, as a privacy code of practice.



M Daley
Attorney General

Signed at Sydney, this *21* day of *November* 2025.

Residential Tenancies Regulation 2019
Notification of the application of Centrepay as a prescribed way to pay rent

Notice is hereby given under section 60(1) of the *Residential Tenancies Regulation 2019* that, in relation to Centrepay, section 35 and Schedule 2, clause 33 of the *Residential Tenancies Act 2010* (the Act) apply from 2 March 2026.

Section 35 of the Act establishes prescribed methods for the payment of rent and section 35(1)(a) specifies Centrepay as a prescribed way to pay rent. Schedule 2, clause 33 of the Act provides a transitional provision that section 35 is to apply to all residential tenancy agreements, including existing agreements.



ANOULACK CHANTHIVONG, MP
Minister for Better Regulation and Fair Trading

Date: 17-11-25



Anti-Discrimination
New South Wales

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 Nambucca Valley Council to designate, advertise and recruit an Aboriginal and/or Torres Strait Islander person in the position of Aboriginal Community Development Officer.

This exemption will remain in force for 5 years.

Date: 24 November 2025

Jackie Lyne
A/ Director
Delegate of the President
Anti-Discrimination NSW

ASSOCIATIONS INCORPORATION ACT 2009

Cancellation of registration pursuant to section 80

TAKE NOTICE that **EMANUEL WOOLLAHRA PRESCHOOL INCORPORATED - INC9877685** became registered under the Corporations Act 2001 as **EMANUEL WOOLLAHRA PRESCHOOL LTD – ACN 690 114 991** a company limited by guarantee on 19 August 2025 and accordingly its registration under the Associations Incorporation Act 2009 is cancelled as of that date.

Christine Raglus
Delegate of the Commissioner
NSW Fair Trading
26 November 2025

ASSOCIATIONS INCORPORATION ACT 2009

Cancellation of registration pursuant to section 80

TAKE NOTICE that **YOUNG FARMERS CONNECT INCORPORATED - INC1900592** became registered under the Corporations Act 2001 as **YOUNG FARMERS CONNECT LTD – ACN 687 532 083** a company limited by guarantee on 1 October 2025 and accordingly its registration under the Associations Incorporation Act 2009 is cancelled as of that date.

Christine Raglus
Delegate of the Commissioner
NSW Fair Trading
26 November 2025

ASSOCIATIONS INCORPORATION ACT 2009

Cancellation of Registration pursuant to Section 74

TAKE NOTICE that the registration of the following associations is cancelled by this notice pursuant to section 74 of the Associations Incorporation Act 2009.

ASSOCIAZIONE NAZIONALE ALPINI WOLLONGONG INCORPORATED	Y1973841
AUSTRALIAN BUSINESS STUDENTS' ASSOCIATION INCORPORATED	INC1800147
CHINDERAH COMMUNITY HUB INCORPORATED	INC2201135
NAMBUCCA VALLEY & DISTRICT TENNIS ASSOCIATION INCORPORATED	Y2079617
NIHONSHU AUSTRALIA INCORPORATED	INC1700547
ROTARY CLUB OF ARMIDALE A.M INC	Y1358619

Cancellation is effective as at the date of gazettal.

Dated this 26th day of November 2025.

Megan Green
Delegate of the Commissioner

NSW Fair Trading

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:

Westmead Railway Station. For a Railway Station, the station has two entries at ground level; one from Hawkesbury Road, and another on the eastern side of the station from Alexandra Avenue.

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 <https://www.nsw.gov.au/departments-and-agencies/geographical-names-board> from 26 November 2025. 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.

THOMAS GRINTER
Chair

Geographical Names Board
346 Panorama Ave
BATHURST NSW 2795

GEOGRAPHICAL NAMES ACT 1966

The Geographical Names Board is seeking public comment on a proposal by Edward River Council to name the following:

North Deniliquin Reserve for a Reserve, comprising of lot 7310, DP1143278, located on Davidson Street, Deniliquin.

The proposal can be viewed, and submissions lodged on the Geographical Names Board website at [Geographical Names Board | NSW Government](#) from 26 November 2025. Alternatively, written submissions can 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.

THOMAS GRINTER
Chair

Geographical Names Board
346 Panorama Ave
BATHURST NSW 2795