


***CR 2013/41A1 - Addendum - Goods and services tax:  
the GST treatment of fees and charges imposed by  
NSW councils in relation to enforcement activities,  
essential services, provision of information, use of  
professional and staff time and works***

 This cover sheet is provided for information only. It does not form part of *CR 2013/41A1 - Addendum - Goods and services tax: the GST treatment of fees and charges imposed by NSW councils in relation to enforcement activities, essential services, provision of information, use of professional and staff time and works*

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## Addendum

### Class Ruling

Goods and services tax: the GST treatment of fees and charges imposed by NSW councils in relation to enforcement activities, essential services, provision of information, use of professional and staff time and works

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/41 to take into account additional information provided by the applicant.

#### Class Ruling 2013/41 is amended as follows:

1. Paragraph 20, table

(a) Omit the row

Restoration fees under section 101 of the Roads Act	Various utilities have the right to dig up a road to repair their assets such as electrical cables, pipes, conduits, phone lines, etc. Under section 101 of the Roads Act, Council in its capacity as a roads authority may direct the utility to restore the road to its previous condition or may restore the road itself and charge and recover from the utility the costs of the restoration work. The utility may contract out the work to a private contractor in which case council may charge and recover the costs of the restoration work from the private contractor.	Exempt – paragraph 81-15.01(1)(d) of the GST Regulations.
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## Substitute

Restoration fees under section 101 of the Roads Act 1953 (NSW)	Various utilities have the right to dig up a road to repair their assets such as electrical cables, pipes, conduits, phone lines, etc. Under section 101 of the Roads Act 1953 (NSW), Council in its capacity as a roads authority may direct the utility to restore the road to its previous condition or may restore the road itself, by agreement with the utility or not, and charge and recover from the utility the costs of the restoration work. The utility may contract out the work to a private contractor in which case council may charge and recover the costs of the restoration work from the private contractor.	Exempt – paragraph 81-15.01(1)(d) of the GST Regulations.
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## (b) After the row

Restoration fees under section 102 of the Roads Act	Fee to compensate council for damage to public roads Section 102 of the Roads Act provides that a person who causes damage to a public road, or to any road work on a public road or any traffic control facility on a road or road related area within the meaning of the Road Transport (General) Act 2005 (other than a road or road related area that is the subject of a declaration made under section 15 of that Act relating to all of the provisions of that Act), is liable to pay to the appropriate roads authority the cost incurred by that authority in making good the damage	Exempt – paragraph 81-15.01(1)(d) of the GST Regulations.
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Insert:

Fee for consent to erect a structure on a public road under section 139A of the Roads Act 1993 (NSW)	Council may grant a permit or consent to erect a structure or carry out work in, on or over a public road. Under section 139A of the Roads Act 1993 (NSW), council may impose conditions on the consent such as permitting the use of the structure for the purpose of selling any article or service and requiring payments in the nature of rent. Includes consents to erect bus shelters, bollards or other structures in, on or over a public road. The fee may be a flat fee or it may be calculated over time or per advertising panel on the structure or by other means.	Exempt – paragraph 81-15.01(1)(f) of the GST Regulations.
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This Addendum applies on and from 1 July 2013.

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**Commissioner of Taxation**

2 October 2013

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ATO references

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