

CR 2013/32A1 - Addendum - Goods and services tax: GST treatment of Australian fees and charges imposed by NSW Councils for supplies in relation to building and property development applications and other related permits and approvals

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Addendum

Class Ruling

Goods and services tax: GST treatment of Australian fees and charges imposed by NSW Councils for supplies in relation to building and property development applications and other related permits and approvals

This Addendum is a public ruling for the purposes of the *Taxation Administration Act 1953*. It amends Class Ruling CR 2013/32 to take into account additional information provided by the applicant.

CR 2013/32 is amended as follows:

1. Paragraph 18, table

(a) Omit the row

Administration fee if construction certificate or roads act approval is withdrawn	Administration fee if construction certificate or Roads Act approval application is withdrawn. As per section 608 of the LG Act.	Exempt – paragraph 81-15.01(1)(f) of the GST Regulations.
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Substitute

Administration fee if Roads Act approval is withdrawn	Administration fee if Roads Act approval application is withdrawn. As per section 608 of the LG Act.	Exempt – paragraph 81-15.01(1)(f) of the GST Regulations.
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CR 2013/32

(b) Omit the row

Fee for certificate under section 37 of the Strata Schemes Act	Fee for strata certificate. Includes fees charged for amended applications or amendments made to applications. Includes additional fees per lot, certificate of conversion, termination of strata scheme fees, re-execution of strata plans, and privately certified strata subdivisions. As per section 37 of the Strata Schemes Act.	Exempt – subsection 81-10(5) (issuing of certificate) or Exempt – paragraph 81-15.01(1)(f) of the GST Regulations (any other fees associated or charged under section 37 of the Strata Schemes Act).
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Substitute

Fee for certificate under section 37 of the Strata Schemes Act	Fee for strata certificate. Includes fees charged for amendments made to applications or amendments made to applications. As per section 37 of the Strata Schemes Act. Private certifiers can also issue strata certificate under section 37A of the Strata Schemes Act.	Taxable -section 9-5. See Note 1 in Appendix 1 at paragraph 38.
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(c) Omit the row

Inspection for issue of a strata certificate	Inspection for issue of a strata certificate. As per section 608 of the LGA Act.	Exempt – paragraph 81-15.01(1)(f) of the GST Regulations.
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Substitute

Inspection fee for issue of a strata certificate	Inspection for issue of a strata certificate. As per section 608 of the LGA Act. This can also be completed by a private certifier under section 37A of the Strata Schemes Act.	Taxable –section 9-5. See Note 1 in Appendix 1 at paragraph 38.
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(d) Omit the row

Strata certificate	Fee for a strata certificate (including for a Complying Development Strata Certificate); Includes the fee for termination of a strata scheme – signature of council. Also includes inspection. As per section 37 of the Strata Schemes Act.	Exempt – subsection 81-10(5) (where it is a copy of the strata certificate) or Exempt – paragraph 81-15.01(1)(f) of the GST Regulations (where it is for the termination of a strata scheme or an inspection.
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Substitute

Strata certificate	Fee for a strata certificate (including for a Complying Development Strata Certificate); Includes the fee for termination of a strata scheme – signature of council. Also includes inspection. As per section 37 of the Strata Schemes Act. This can be issued by a private certifier under section 37A of the Strata Schemes Act.	Taxable –section 9-5. See Note 1 in Appendix 1 at paragraph 38.
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(e) Omit the row

Fee for inspection of a private swimming pool	Fee for the inspection of a private swimming pool, generally will be pursuant to enforcement powers under the Swimming Pools Act (e.g. fences and signs). As per section 23 of the Swimming Pools Act.	Exempt – paragraph 81-15.01(1)(f) of the GST Regulations.
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Substitute

Fee for costs incurred in undertaking activities, under sections 23 and 23A of the Swimming Pools Act	Fee for the inspection of a private swimming pool and other activities carried out by council pursuant to enforcement powers under the Swimming Pools Act (e.g. fences and signs). As per sections 23 and 23A of the Swimming Pools Act.	Exempt paragraph 81-15.01(1)(f) of the GST Regulations.
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(f) Omit the row

Fee for final fire safety report	Final Fire Safety Report from NSW Fire and Rescue. Cost recovery from applicant of fees imposed upon Council acting as certifying authority and/or PCA, by the NSW Fire Brigades. Includes fire safety inspections, where applicable. Includes fees for additional inspections following a failure to comply with order for fire audit. Council collects this fee and passes the fee onto the Fire and Rescue NSW. Council is not making a supply in relation to this fee.	No supply made by council. Supply is being made by another Australian government agency that needs to assess the GST treatment. See Note 4 in Appendix 1 at paragraph 41.
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Substitute

Fee for final fire safety report	Final Fire Safety Report from NSW Fire and Rescue. Cost recovery from applicant of fees imposed upon Council acting as certifying authority and/or PCA, by the NSW Fire Brigades. Includes fire safety inspections where applicable. Council collects this fee and passes the fee onto the Fire and Rescue NSW. Council is not making a supply in relation to this fee.	No supply made by council. Supply is being made by another Australian government agency that needs to assess the GST treatment. See Note 4 in Appendix 1 at paragraph 41.
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This Addendum applies on and from 1 July 2013

Commissioner of Taxation

2 October 2013

ATO references

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