



Guideline—Crown land financial concessions

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Contents

Introduction	1
Overview	1
Part A—Hardship relief	1
Part B—Rebates	1
Part C—Waivers and other concessions	1
Help	1
Part A—Hardship relief	2
Part B—Rebates	2
How to apply	2
Step 1—Submit application for a rebate.....	2
Step 2—The application is assessed	2
Step 3—The department advises the applicant of the outcome	3
Rebate categories	3
Community Volunteer Service Groups (Category 1).....	3
Single Interest and Sporting Groups (Category 2).....	3
Registered Clubs (Category 3a, Category 3b).....	3
Communication licences	4
Local councils	6
Eligible pensioner	6
Rural Western Land leases—rehabilitation	7
Part C—Waivers and other concessions	8
Waiver	8
How to apply	8
Billing frequency change	8
Refund	9
Postponement	9
Instalment plan.....	9
General guidance	10
Costs.....	10
Related legislation	10
Related documents	10
Definitions	10

Introduction

The Department of Planning, Industry and Environment collects a range of monies from individuals, organisations and agencies in accordance with the *Crown Land Management Act 2016* (the Act). These monies include rents, fees and the proceeds of sales.

The department will normally apply a market-based rent to tenures with reference to Part 6 of the Act, except where the department has adopted a recommendation made by the Independent Pricing and Regulatory Tribunal or a tenure (or class of tenures) is exempted. The department allows for a range of concessions to individuals and organisations for rent and fees payable, in accordance with Part 12 of the Act.

This document provides advice on the financial concessions the department provides, the eligibility criteria for each concession and how the department assesses applications, in accordance with the department's *Crown land financial concessions policy IND-O-254*.

Where an account remains unpaid past the due date or an account holder is seeking a financial concession due to financial hardship, the department will apply the *Crown land debt management policy IND-O-255*. Refer to the *Guideline—Crown land debt management for further information*.

Note: The department protects, collects, uses and holds personal information in accordance with the *Privacy and Personal Information Protection Act 1998*.

Overview

Part A—Hardship relief

This part details the support available to account holders who are experiencing hardship.

Part B—Rebates

This part details how eligible account holders can apply for a rent rebate.

Part C—Waivers and other concessions

This part details how account holders can apply for the following:

- waivers
- billing frequency changes
- refunds
- postponement—an extension of time to fully pay a debt
- instalment plan—an agreement for payments to be made in agreed instalments

Help

Please contact us if you have questions about applying for a financial concession. Our team can give advice on what documentation and forms you will require and how to lodge your application. You can contact us by:

- calling 1300 886 235
- emailing us at enquiries@crowmland.nsw.gov.au

Part A—Hardship relief

Hardship relief may be granted at the direction of the minister. It may also be granted if the department approves your financial hardship application.

The minister may grant financial concessions to areas declared to be in a state of emergency or significantly affected by natural disaster (for example flood, bushfire, disease or drought). When concessions are available, the department will advise if these apply automatically or if eligible account holders need to contact us to receive the concession.

If you are experiencing financial hardship that affects your ability to pay an account on time, we encourage you to contact the department as soon as possible to discuss support options. Information about concessions that may be available and the application process is detailed in the *Crown land debt management policy IND-O-255* and *Guideline—Crown land debt management*.

For more information about available hardship relief concessions, please contact us by:

- calling 1300 886 235 or (02) 4920 5068
- emailing us at debtmanagement@crowland.nsw.gov.au

Part B—Rebates

A rebate is a reduction in rent that applies on either an ongoing basis or until the rent is re-determined, but it cannot be used to reduce rent below the statutory minimum rent.

The department will consider applications against the eligibility criteria outlined in Annexure A of the *Crown land financial concessions policy IND-O-254*.

The primary differences between a **rebate** and a **waiver** are:

- rebates apply to rent only; waivers apply to any amount
- rebates cannot reduce rent below the statutory minimum rent (with the exception of domestic waterfront licences); waivers can reduce rent below the statutory minimum rent

Unless specified otherwise, rebates are granted until the next re-determination of rent. At this time you must lodge a new rebate application, including any required supporting information.

How to apply

If you think you satisfy the eligibility criteria detailed in Annexure A of the *Crown land financial concessions policy IND-O-254* and would like to apply for a rebate, the process is as follows.

Step 1—Submit application for a rebate

You must complete the relevant application form and submit the required information to satisfy the eligibility criteria for granting a rebate.

Applications for a rebate that do not fall within the categories detailed in Annexure A of the *Crown land financial concessions policy IND-O-254* will not be accepted.

Before lodging your application, you should:

- review the guidelines and the relevant policies (see the *Related documents* section)
- review the form and supporting information requirements relevant to your application
- discuss your case with the department to receive advice and support if required.

Step 2—The application is assessed

When assessing your application the department will:

- consider the application and any supporting information against the eligibility criteria for the relevant rebate category
- contact you if we need more information or clarification.

Step 3—The department advises the applicant of the outcome

If your application is successful the department will notify you in writing about the rent that will be charged and the amount that has been rebated.

If your application is declined the department will explain why in writing.

Rebate categories

Community Volunteer Service Groups (Category 1)

An organisation or group may be eligible for this rebate if:

- their primary purpose is to provide services or facilities that are of benefit to the welfare of the general community
- the organisation or group is largely supported by volunteers
- the organisation or group uses the holding primarily for the specified purpose.

To be considered for this rebate, your organisation or group must provide evidence of:

- the purpose, operations and constitution of the organisation
- the organisation being largely supported by volunteers
- registration as a charity with Australian Charities and Not-for-profits Commission, or
- incorporation under the *Associations Incorporation Act 2009*, or
- authority under the *Charitable Fundraising Act 1991*.

If the organisation or group is eligible, it will receive a rebate such that the statutory minimum rent applies.

Single Interest and Sporting Groups (Category 2)

An organisation or group may be eligible for this rebate if:

- their primary purpose is to provide services or facilities for their members or users (rather than for the general community)
- the organisation or group uses the holding primarily for the benefit of the sporting or other single interest group.

To be considered for this rebate, your organisation or group must provide evidence of:

- the purpose, operations and constitution of the organisation
- registration as a charity with Australian Charities and Not-for-profits Commission, or
- incorporation under the *Associations Incorporation Act 2009*, or
- authority under the *Charitable Fundraising Act 1991*.

If the organisation or group is eligible, it will receive a 50% rebate on rent, though rent cannot be reduced below the statutory minimum.

Registered Clubs (Category 3a, Category 3b)

Clubs registered under the *Registered Clubs Act 1976* may be eligible for a rebate if the higher of their annual **gaming revenue** (that is from poker machines) or annual **gross revenue** (exclusive) is less than or equal to \$1.0 million.

Gaming revenue is defined as revenue gained from poker machines, less prizes paid. It does not include TAB or Keno operations.

Gross revenue (exclusive) is defined as revenue received from operations excluding gaming revenue.

To be considered for this rebate, the club must provide:

- audited financial statements for the most recent two financial years, including details of annual gross and annual gaming revenue
- evidence of registration as a club in accordance with the requirements of the *Registered Clubs Act 1976*

Eligible applicants with the higher of annual gaming revenue or annual gross revenue (exclusive):

- less than \$0.5 million—the club receives a 50% rebate on rent (Category 3a)
- between \$0.5 million and \$1.0 million inclusive—the club receives a 20% rebate on rent (Category 3b)
- greater than \$1.0 million—the club is not eligible for a rebate on rent.

If the club is eligible, the above rebate cannot reduce rent below the statutory minimum.

Communication licences

The NSW Government has adopted Independent Pricing and Regulatory Tribunal (IPART) recommendations for rebates for specified user groups occupying communication sites located on Crown land. Tenure holders that occupy communication sites may be eligible to receive a rebate in accordance with the department's specified criteria and rebate schedule. This was recommended by IPART in the '*Review of rental arrangements for communication towers on Crown Land – Final Report 2013*'.

More information on licences and rentals charged for standard communication sites is available on our website.

For more information about applying for a Communication Licence rebate, please contact us by:

- calling (02) 4920 5057
- emailing us at telecommunications@crowland.nsw.gov.au

There are four user categories of rebate applicable to licence holders occupying communication sites, which are detailed below.

Community groups

Special community interest groups that are run on a not-for-profit basis may be eligible to receive a rebate on their rent. This means they will pay rent equal to the statutory minimum rent.

Some examples of groups who may be eligible include:

- Surf Life Saving clubs
- Volunteer Coastal Patrol
- volunteer community services organisations
- community radio.

Eligible organisations must provide audited financial statements for the most recent financial year and evidence:

- of the purpose, operations and constitution of the organisation
- of incorporation under the *Associations Incorporation Act 2009*

- of registration as a charity with the Australian Charities and Not-for-profits Commission or an authority under the *Charitable Fundraising Act 1991*
- of the source of funding the organisation receives (e.g. government, community, other)
- detailing the facilities and services provided by the organisation
- detailing how funds of the organisation are allocated and expended.

Budget-funded sector

Government emergency service bodies (agencies or authorities) that deliver essential services to the public and typically cannot fully recover the value they create through user fees are eligible to receive a rent rebate of 80%.

The Budget-funded sector includes both federal and state government agencies and authorities such as the Ambulance Service of NSW, Australian Federal Police, and Fire & Rescue NSW.

Eligible organisations must provide evidence of:

- the organisation's role as an emergency services provider
- funding sources including budget allocations, grants and donations
- the allocation of funds with specific reference to emergency services
- the purpose of the organisation's communication facilities.

Local service providers

Commercial entities that solely or predominantly service communities in a limited number of low- and/or medium-density locations may be eligible to receive a rebate of 60% on their rent. The business operations must be predominantly in these areas and the rebate is only available to the communication sites located in the low- and medium-density locations.

More information about IPART low- and/or medium-density locations is available on our website.

An organisation whose customers are spread throughout most of NSW, or whose operations are part of a national or international business, is not eligible for a rebate.

Eligible organisations must provide audited financial statements for the most recent financial year and evidence:

- that their customer base is mainly in three or four local council areas in low- and/or medium-density locations
- of the type of activities undertaken by the organisation
- of the primary business purpose of the use of the communication site
- that the organisation's business premises are mainly in low- and/or medium-density locations
- describing how the services offered through the organisation provide a benefit to the local community
- identifying who uses the services provided by the organisation (for example, commercial, community or residential)
- detailing funding and how funds of the organisation are allocated and expended.

Telephony service providers

Telephony service providers that are required to provide telephony services under government direction or legislative requirements in low-density locations, specifically for small country automatic exchange sites (SCAX), may be eligible for a rent rebate of 60%. Telephony service providers are not eligible for a rebate if they receive income from co-located services or equipment on the communication site that hosts the SCAX equipment.

Eligible organisations must provide evidence:

- that the SCAX site is located in a low-density location, is an unmanned facility and is used to deliver fixed wire telephony services only to remote customers under a universal service obligation or government direction
- of the purpose and use of any equipment on the site, including a site description
- that the site is not used to co-locate equipment for third parties or other business units within the organisation.

More information regarding IPART density locations is available on our website.

Local councils

Local councils whose holdings are used to provide facilities for the benefit of the general community without charge or for a token fee, may be eligible for a rebate. This does not include those tenures used and occupied by councils for their general operational business (for example, works depots and quarries).

To be considered for a rebate, the council must provide information that demonstrates the:

- primary purpose of the facility and that this purpose provides benefit for the general community
- type of infrastructure on their holding
- facility is provided without charge or for a token fee, noting:
 - the sale of products within a facility (where purchase is optional) that support the cost of providing that facility do not normally count as a charge.
 - where a token fee is charged, evidence must be provided showing that yearly running costs far exceed any revenue from the facility (for example, audited financial statements including cash flow statement, for the most recent two years).

If eligible, local councils receive the following rebate on rent relative to their circumstances:

- **facilities with minor infrastructure providing services at no charge** receive a rebate such that the statutory minimum rent applies
- **facilities with major infrastructure providing services at no charge** receive a 50% rebate on rent, though rent cannot be reduced below the statutory minimum.
- **community services provided at subsidised cost to the public** receive a 50% rebate on rent, though rent cannot be reduced below the statutory minimum.

Eligible pensioner

Eligible pensioners are defined within the Local Government (General) Regulation 2005 (clause 134). If you are the holder of one of the cards listed below, you are eligible for the concession:

- Pensioner Concession Card (PCC)
- Department of Veteran's Affairs (DVA) gold card embossed with 'TPI' (Totally Permanently Incapacitated)
- DVA gold card embossed with 'EDA' (Extreme Disablement Adjustment)
- War widow or widower or wholly dependent partner entitled to the DVA income support supplement.
 - If you are a war widow or widower or wholly dependent partner but do not have a Pensioner Concession Card, you should contact the Department of Veteran's Affairs to test your eligibility. Eligibility is determined by an income and assets test

If you are the holder of a card other than those listed above, you are not eligible for the concession.

Self-funded retirees do not qualify for a pensioner rebate.

To apply for a concession, complete an application form and provide the following supporting documentation:

- certified copy of Pensioner Concession Card or DVA Gold Card (both sides)
- certified copy of drivers licence or identification card to verify address.

The department will accept supporting documentation where certified by any one of the following:

- Justice of the Peace (with a registration number)
- registered legal practitioner
- registered health professional (for example. doctor, pharmacist, optometrist, nurse)
- police officer
- judge of a court
- Sheriff's officer.

Eligible pensioners receive a rebate of up to 50% on rent if the tenure is occupied as their principal residence, or is an adjunct to that place of residence, and is not used for any commercial purpose.

If a tenure is held by more than one person, a proportioned rebate applies to the person/s who are an eligible pensioner. For example, if a licence has two holders and only one of the holders is an eligible pensioner, a 50% rebate would be applied to 50% of the rent amount, so that effectively 25% of the total rent would be rebated.

Pensioner rebates do not apply to enclosure permits as these are already subject to a concessional rent. They also do not apply to the administration component of domestic waterfront rents or to reduce rents below statutory minimum (with the exception of domestic waterfront licences).

If you are granted a pensioner rebate, where your pensioner concession card was issued for the aged pension, you do not need to submit a new application unless your name, address or other details of your account change.

Rural Western Land leases—rehabilitation

Leaseholders of rural Western Land leases may be eligible to receive rebates where rehabilitation or time-limited cropping is being carried out.

If you are an eligible leaseholder applying for a rehabilitation rebate, you must provide evidence of the rehabilitation works being carried out, including the scope, duration and planned outcomes.

Leaseholders with rehabilitation works of:

- 10 years or fewer are considered temporary and receive a rebate of \$0.30 per hectare
- greater than 10 years are considered permanent and receive a rebate of \$0.40 per hectare.

Rebates are granted for the duration of the rehabilitation agreement approved by the department.

If eligible, you will receive the above rebate on rent, though rent cannot be reduced below the statutory minimum.

For more information about applying for a Western Land lease rebate, please contact us by:

- calling 1300 886 235
- emailing us at western.region@crowland.nsw.gov.au

Part C—Waivers and other concessions

Waiver

A waiver reduces any amount payable to the department in whole or part. A waiver can be applied to amounts that are already due and payable or to specified future amounts. A waiver can be:

- applied once to an amount due and payable
- scheduled—so that the whole of a nominated reduction is applied for a defined time
- phased in—used to gradually increase rent in increments over a defined period

The primary differences between a rebate and waiver are:

- waivers apply to any amount; rebates apply to rent only
- waivers can reduce rent below the statutory minimum; rebates cannot reduce rent below the statutory minimum (with the exception of domestic waterfront licences).

A waiver is applied at the discretion of the department, assessed on a case-by-case basis, and considered against the following criteria:

- the eligibility criteria set out in Annexure B of the *Crown land financial concessions policy IND-O-254*
- the benefits that the activity provides to the local environment, community, protection of Aboriginal cultural heritage values or economy
- the costs and/or risks of activities being undertaken pursuant to the tenure
- the past performance (for example compliance) and/or circumstances (such as financial hardship) of the account holder
- any relevant direction of the minister (for example in the case of natural disaster), Cabinet or departmental policy.

How to apply

A waiver is applied at the discretion of the department against the criteria set out in Annexure B of the *Crown land financial concessions policy IND-O-254*.

Account holders cannot apply for waivers, but may request consideration of a waiver. Contact us by:

- calling 1300 886 235
- emailing us at enquiries@crowmland.nsw.gov.au

If you request consideration of a waiver, the department will notify you of the outcome.

Billing frequency change

You may request a change to the original billing date that will permanently change the due date for future payments of a regular, scheduled amount (for example, annual rent).

For example, if a payment is too large to pay all at once (annually), account holders can ask to move to quarterly payments. A tax invoice will be issued every quarter, reflecting the new arrangements.

You must request a change of billing frequency at least eight weeks before the due date. You must pay any arrears on the account before the department can make any changes to the account.

To apply, complete the application form or call 1300 886 235.

Refund

The department may refund a previous payment (in whole or part). The department will consider a refund at the request of the account holder. The department will only issue a refund where no other amounts are payable on related accounts.

You must write to the department to request a refund. Submit your request to remittance@crowland.nsw.gov.au. Include the account number/s for which the refund relates.

Postponement

If your application for financial hardship relief is successful, the department may grant an extension of time to pay.

Unless specified, the plan does not cover ongoing charges. You will need to continue paying all ongoing charges within payment terms.

If the department agrees to postpone payment, we will delay debt management action, with the exception of interest charges. These will continue to accrue up to the date when the amount is paid in full. The department may consider a waiver of interest charges at the request of the account holder.

Refer to the *Guideline—Crown Land Debt Management* for information on applying for financial hardship relief.

Instalment plan

If your application for financial hardship relief is successful, the department may offer an instalment plan. An instalment plan allows you to complete payment through several, smaller amounts over a specified period. The plan will be subject to interest charges and detail the number, amount and frequency of instalments, and specify the start date of the plan.

Unless specified, the plan does not cover ongoing charges. You will need to continue paying all ongoing charges within payment terms.

If the department agrees to an instalment plan, we will delay all debt management action, with the exception of interest charges. These will continue to accrue over the period of the instalment plan or up to the date when the amount is paid in full (whichever is sooner). The department may consider a waiver of interest charges at the request of the account holder.

An instalment plan is different to a billing frequency change as it is put in place to pay off a single amount payable in full; whereas a billing frequency change is an ongoing arrangement for payments that are not yet due.

Refer to the *Guideline—Crown land debt management* for information on applying for financial hardship concessions.

General guidance

Costs

There are no departmental charges for lodging applications covered by this guideline.

Related legislation

- *Crown Land Management Act 2016*
- *Crown Land Management Regulation 2018*
- *Local Government (General) Regulation 2005, clause 134*
- *Associations Incorporation Act 2009*
- *Charitable Fundraising Act 1991*
- *Registered Clubs Act 1976 No 31*

Related documents

- *IPART Review of rental arrangements for communication towers on Crown Land – Final Report 2013*
- *Crown land financial concession policy IND-O-254*
- *Crown land debt management policy IND-O-255*
- *Guideline – Crown land debt management*
- *Licensing of Crown land policy IND-O252*
- *Leasing of Crown land policy IND-O-253*

Definitions

Definitions relevant to this guideline are detailed in the *Crown land financial concession policy IND-O-254* and *Crown land debt management policy IND-O-255*.