

# ADVISORY NOTICE PLANNING

# 12a

Advisory Notices are issued to assist in the interpretation of the Development Act 1993

June 2016

## Development Application fees

From 1 July 2016, the following fees as listed in the *Development Regulations 2008* will increase (refer to South Australian Government Gazette dated 23 June 2016, pages 2274 to 2286).

Item No	Description	Fees (from 1 July 2016)	GST Status**
<b>Schedule 6 of the Development Regulations</b>			
1 (1)	Lodgement Fee – the <i>base amount</i> (no assessment against building rules)	\$61.00	GST Exempt
1 (1) (a)	Additional Lodgement Fee – non-complying. (other than land division). Additional to the <i>base amount</i>	\$98.00	GST Exempt
1 (1) (b) (i)	Additional Land Division Lodgement Fee – boundary adjustment. Additional to the <i>base amount</i>	\$49.00	GST Exempt
1 (1) (b) (ii)	Additional Land Division Lodgement Fee – additional allotment. Additional to the <i>base amount</i>	\$144.00	GST Exempt
1 (1) (c)	Additional Lodgement Fee (if assessment against Building Rules is required and Development Cost > \$5000, other than development consisting solely of a swimming pool, spa pool or a safety fence or barrier for a swimming pool or spa). Additional to the <i>base amount</i>	\$69.00	GST Exempt
1 (1) (d)	Additional Lodgement Fee (If the development involves the construction of or addition to, a swimming pool or spa pool, or a safety fence or barrier for a swimming pool or spa). Additional to the <i>base amount</i> .	\$182.00	GST Exempt
1 (2) (c)	Development Plan Assessment Fee (if the development cost does not exceed \$10000)	\$38.25	See 'Note 1' below
1 (2) (d)	Development Plan Assessment Fee (if the development cost exceeds \$10000 but does not exceed \$100000)	\$105.00	See 'Note 1' below
1 (2) (e)	Development Plan Assessment Fee (if the development cost exceeds \$100000)	0.125% of the development cost up to a maximum of \$200,000	See 'Note 1' below
1 (3) (a) (i)	Land Division Fee (boundary adjustment)	\$71.00	GST Exempt
1 (3) (a) (ii)	Land Division Fee (additional allotments)	\$155.00	GST Exempt
1 (3) (a) (ii)	Land Division Fee (per additional allotments)	\$14.60	GST Exempt
1 (3) (a) (ii)	Land Division Fee (maximum fee)	\$7055.00	GST Exempt
1 (3) (b) (i)	Statement of Requirements Fee (boundary adjustment)	\$289.00	GST Exempt
1 (3) (b) (ii)	Statement of Requirements Fee (additional allotments)	\$408.00	GST Exempt
1 (3) (c) (i)	DAC Consultation Report Fee (boundary adjustment)	\$68.00	GST Exempt
1 (3) (c) (ii)	DAC Consultation Report Fee (additional allotments)	\$204.00	GST Exempt
1 (3) (d) (i)	Certificate of Approval Fee (boundary adjustment)	\$102.00	GST Exempt
1 (3) (d) (ii)	Certificate of Approval Fee (additional allotments)	\$340.00	GST Exempt
1 (4) (a)	Non-complying Development Administration Fee	\$124.00	GST Exempt
1 (4) (b) (i)	Non-complying Development Assessment Fee (development cost <\$10,000)	\$52.50	GST Exempt

Item No	Description	Fees (from 1 July 2016)	GST Status **
1 (4) (b) (ii)	Non-complying Development Assessment Fee (if the development cost exceeds \$10000 but does not exceed \$100000)	\$124.00	GST Exempt
1 (4) (b) (iii)	Non-complying Development Assessment Fee (if the development cost exceeds \$100000)	0.125% of the development cost up to a maximum of \$200,000	GST Exempt
1 (4) (b) (iv) (A)	Non-complying Land Division Development Assessment Fee (boundary adjustment)	\$52.50	GST Exempt
1 (4) (b) (iv) (B)	Non-complying Land Division Development Assessment Fee (additional allotments)	\$124.00	GST Exempt
1 (4) (b) (iv) (B)	Non-complying Land Division Development Assessment Fee (per additional allotment)	\$14.60	GST Exempt
1 (4) (b) (iv) (B)	Non-complying Land Division Development Assessment Fee (maximum fee)	\$2176.00	GST Exempt
1 (5) (a) (i)	Referral Fee	\$217.00	GST Exempt
1 (5) (a) (ii)	Referral Fee (if the development cost exceeds \$1000000)	\$363.00	GST Exempt
1 (5) (b) (i)	Referral Fee (if it falls within the ambit of clauses 1(6), 2(3), 2(7), 2(8), 2(10) or 3(3) of Schedule 22-for the referral to the EPA)	\$363.00	GST Exempt
1 (5) (b) (ii)	Referral Fee (if it falls within the ambit of item 19, 20 or 21-for a referral under those items)	\$363.00	GST Exempt
1 (6)	Public Notification Fee	\$105.00	GST Exempt
1 (8) (a)	Building Rules fee calculation in the case of a building that has a floor area	$F=0.00236 \times CI \times A \times CF$	GST Inclusive
1 (8) (a)	Building Rules Fee (Min Fee)	\$66.50	GST Inclusive
1 (8) (b)	Building Rules fee calculation in the case of a building that does not have a floor area	$F=0.00236 \times CI \times S \times CF$	GST Inclusive
1 (8) (b)	Building Rules Fee (Min Fee)	\$66.50	GST Inclusive
1 (8) F	Building Rules Fee (Min Fee)	\$66.50	GST Inclusive
1 (9)	Consent to development at variance with building rules	\$153.00	GST Inclusive
1 (10)	Referral to Building Rules Assessment Commission	\$306.00	GST Exempt
1 (11)	Development Authorisation (Staged Consents) Fee	\$61.00	GST Exempt
1 (12)	Development (Schedule 1A) Fee	\$51.00	GST Exempt
1 (e)	Crown Development (S.49). If - <ul style="list-style-type: none"> <li>the development cost exceeds \$100,000; or</li> <li>the development involves the division of land (additional allotments only)</li> </ul>	Any relevant fee under components (1), (2) and (3) of Item 1	GST Exempt
1 (h)	Variation of a development authorisation	Subject to fees prescribed in Item 1 of Schedule 6 as if it were an application for a new development	GST Exempt
2. (a)	Calculation of fee for application for assignment of, or change in, classification of a building in the case of a building that has a floor area	$F=0.00184 \times CI \times A \times CF$	GST Inclusive
2. (a)	Application for assignment of, or change in, classification of a building (Min. Fee)	\$65.00	GST Inclusive
2 (b)	Calculation of fee for application for assignment of, or change in, classification of a building in the case of a building that does not have a floor area	$F=0.00184 \times CI \times S \times CF$	GST Inclusive
2 (b)	Application for assignment of, or change in, classification of a building (Min. Fee)	\$65.00	GST Inclusive

<b>Item No</b>	<b>Description</b>	<b>Fees (from 1 July 2016)</b>	<b>GST Status **</b>
2. F	Application for assignment of, or change in, classification of a building (Min. Fee)	\$65.00	GST Inclusive
3.	Certificate of Occupancy Fee	\$43.75	GST Inclusive
4.	Application for issue of schedule of essential safety provisions	\$94.00	GST Inclusive
6 (a)	Referral to Building Rules Assessment Commission – for Class 1 and 10 buildings	\$480.00	GST Exempt
6 (b)	Referral to Building Rules Assessment Commission – for Class 2 to 9 buildings	\$1054.00	GST Exempt
7 (1)	Registration of a Land Management Agreement (S.57 or S.57A))	\$73.00	GST Exempt
7 (2)	Registration of a Land Management Agreement (S.57(2d) or S.57A(7))	\$13.60	GST Exempt
8 (1)	Application to the Minister for an approval under S.101 (prescribed qualifications)	\$145.00	GST Exempt
9	Application to extend any consent or approval under regulation 48	\$98.00	GST Exempt
<b>Various Regulations of the Development Regulations</b>			
63B(1)(a)	Prescribed Fee for Major Developments and Projects	\$1854.00	GST Exempt
63B(1)(c)	Development Assessment Fee for Major Developments and Projects – if the development cost exceeds \$100000	0.25% of the development cost up to a maximum determined by the Minister	GST Exempt
93A(2)(b)	Application for Registration for Private Certifiers	\$145.00	GST Exempt
93A(6)(a)	Annual Registration Fee for Private Certifiers	\$73.00	GST Exempt
117(4)	Payment in Lieu of Replacement Tree for Significant or Regulated Tree Removal	\$85.50	GST Exempt
<b>Other Fees (fee amounts not prescribed)</b>			
Schedule 6, Item 1 (7)	Advertisement Fee	This amount is determined by the relevant authority to cover its reasonable costs in giving public notice of the application	This fee will attract GST. GST should be charged by the relevant authority
Schedule 6, Item 5	Levy on Building Rules Assessment Fee	7% of the GST – exclusive value to be remitted to the Minister	GST Exempt

**EXPLANATION OF DEVELOPMENT APPLICATION FEES ATTRACTING GST**

- **NOTE 1 – GST Treatment - Development Plan Assessment Fee - (Schedule 6 (1)(2)(c), (d) & (e))**

Under Regulation 89 (1)(aaa), Development Plan Consent may be issued by a Private Certifier for applications classified as ‘Complying Development’ under clause 1(2) or (3), 2A or 2B of Schedule 4 of the *Development Regulations 2008*.

Division 81-10.01 (h) of *A New Tax System (Goods and Services Tax) Regulations 1999*, indicates that GST should be charged on ‘a fee or charge for a supply by an Australian government agency, where the supply may also be made by a supplier that is not an Australian government agency’.

Applications classified as Merit or Non-Complying may not be assessed by a private certifier.

This note does not constitute direction or advice in this matter, independent advice should be sought on the application of these rules.

• **GST Status\*\***

- **GST Exempt** refers to fees listed in Division 81 of the GST law. These fees do not attract GST.
- **GST Inclusive** refers to fees that attract GST.

Fees that refer to a set dollar figure have been amended to include GST.

Fees that can be calculated based on the Construction Index figures have been amended to include GST in the Index.

**FEES CALCULATED USING A CONSTRUCTION INDEX**

For those fees that are calculated based on Building Classes – Construction Indices, these figures have been increased to take into account the GST as well as expected cost savings as modelled by the Department of Treasury and Finance. The new Construction Indices were gazetted in the South Australian Government Gazette 7<sup>th</sup> April 2016.

The following table shows the 2016 – 2017 Construction Indices. For fee estimation purposes the table also shows the fee/m<sup>2</sup> of floor area (rounded off to the nearest cent) based on a complexity factor of 1.0.

Class of Building	Construction Indices 2016 - 2017	Fee/m <sup>2</sup> (CF = 1.0)
Class 1,2,4	1249	\$2.95
Class 3,5,6	1662	\$3.92
Class 7,8	1101	\$2.60
Class 9a & 9c	1885	\$4.45
Class 9b	1656	\$3.91
Class 10	373	\$0.88

**LEVY ON BUILDING RULES ASSESSMENT FEE**

The *Development Regulations 2008* requires 7% of the Building Rules assessment fee (Schedule 6 Item (1)(8)) to be remitted to the Minister (Schedule 7 Item (2)(d)).

As the building Rules assessment fee attracts GST, 1/11<sup>th</sup> of the amount collected is to be remitted to the Australian Tax Office. The amount to be forwarded to the Minister will be 7% of the GST-Exclusive value of the fee.

Hence, (Building Fee x 10/11) x 7%                    ie: portion of the fee without GST multiplied by 7%.

**DISTRIBUTION OF FEES OUTLINED IN SCHEDULE 7 OF THE DEVELOPMENT REGULATIONS**

The distribution of fees between Councils and Private Certifiers to the Development Assessment Commission will be GST exempt as per Division 81 of 'A New Tax System (Goods and Services Tax)(exempt Taxes, Fees and Charges) Determination 2000 (No.2)'.

Hence, there will be no GST consequences of these transactions between entities. Refer item 5(1) of Schedule 6 and item 2(d) of Schedule 7 of the *Development Regulations 2008*.

**Further information**

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