

ADVISORY NOTICE PLANNING

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

June 2016

Development Application Fees – Distribution of 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).

Schedule 6 Item No	Description	Fees (from 1 July 2016)	GST Status **	Distribution From	To	Amount	Schedule 7 Item No	Description
Schedule 6 of the Development Regulations								
1 (1)	Lodgement Fee – the <i>base amount</i>	\$61.00	GST Exempt	Council	DAC	\$45.75 or \$0.00	2 (a) (i)	75% - If DAC is relevant authority 0% - If Council is relevant authority (other than Land Division)
1 (1)	Lodgement Fee – the <i>base amount</i>	\$61.00	GST Exempt	DAC	Council	\$45.75 or \$0.00	3 (a) (i)	75% - If Council is relevant authority 0% - If DAC is relevant authority (Land Division only)
1 (1) (a)	Additional Lodgement Fee – non-complying. (other than land division). Additional to the <i>base amount</i>	\$98.00	GST Exempt	Council	DAC	\$73.50 or \$0.00	2 (a) (i)	75% - If DAC is relevant authority 0% - If Council is relevant authority
1 (1) (b) (i)	Additional Land Division Lodgement Fee – boundary adjustment . Additional to the <i>base amount</i>	\$49.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
1 (1) (b) (ii)	Additional Land Division Lodgement Fee – additional allotments. Additional to the <i>base amount</i>	\$144.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
1 (1) (c)	Additional Lodgement Fee (if assessment against Building Rules is required and Development Cost > \$5000). Additional to the <i>base amount</i>	\$69.00	GST Exempt	Council	DAC	\$51.75 or \$0.00	2 (a) (i)	75% - If DAC is relevant authority 0% - If Council is relevant authority

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Schedule 6 Item No	Description	Fees (from 1 July 2016)	GST Status **	Distribution From	To	Amount	Schedule 7 Item No	Description
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	NA	NA	NA	NA	Collected and retained by Council
1 (2) (c)	Development Plan Assessment Fee (if the development cost does not exceed \$10,000)	\$38.25	See 'Note 1' below	Council	DAC	\$38.25 or \$1.90	2 (a) (ii) (B) 2 (a) (ii) (A)	100% - If DAC is relevant authority 5% - If Council is relevant authority
1 (2) (d)	Development Plan Assessment Fee (if the development cost exceeds \$10,000 but does not exceed \$100,000)	\$105.00	See 'Note 1' below	Council	DAC	\$105.00 \$5.25	2 (a) (ii) (B) 2 (a) (ii) (A)	100% - If DAC is relevant authority 5% - If Council is relevant authority
1 (2) (e)	Development Plan Assessment Fee (if the development cost exceeds \$100,000)	0.125% of the development cost up to a maximum of \$200,000	See 'Note 1' below	Council	DAC	Varies (based on development cost)	2 (a) (ii) (B) 2 (a) (ii) (A)	100% - If DAC is relevant authority 5% - If Council is relevant authority
1 (3) (a) (i)	Land Division Fee (boundary adjustment)	\$71.00	GST Exempt	DAC	Council	\$71.00 or \$0.00	3 (a) (iii)	100% - If Council is relevant authority 0% - If DAC is relevant authority
1 (3) (a) (ii)	Land Division Fee (additional allotments)	\$155.00	GST Exempt	DAC	Council	\$155.00 or \$0.00	3 (a) (iii)	100% - If Council is relevant authority 0% - If DAC is relevant authority
1 (3) (a) (ii)	Land Division Fee (per additional allotment)	\$14.60	GST Exempt	NA	NA	NA	NA	This is the "per additional allotment" fee (distribution as above)
1 (3) (a) (ii)	Land Division Fee (maximum fee)	\$7055.00	GST Exempt	NA	NA	NA	NA	This is the "maximum" fee (distribution as above)
1 (3) (b) (i)	Statement of Requirements Fee (boundary adjustment)	\$289.00	GST Exempt	DAC	Council	\$180.00	3 (a) (iv)	For each Statement of Requirements
1 (3) (b) (ii)	Statement of Requirements Fee (additional allotments)	\$408.00	GST Exempt	DAC	Council	\$180.00	3 (a) (iv)	For each Statement of Requirements

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Schedule 6 Item No	Description	Fees (from 1 July 2016)	GST Status **	Distribution From	To	Amount	Schedule 7 Item No	Description
1 (3) (c) (i)	DAC Consultation Report Fee (boundary adjustment)	\$68.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
1 (3) (c) (ii)	DAC Consultation Report Fee (additional allotments)	\$204.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
1 (3) (d) (i)	Certificate of Approval Fee (boundary adjustment)	\$102.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
1 (3) (d) (ii)	Certificate of Approval Fee (additional allotments)	\$340.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
1 (4) (a)	Non-complying Development Administration Fee	\$124.00	GST Exempt	Council	DAC	\$111.60 or \$12.40	2 (a) (iii) (A) 2 (a) (iii) (B)	90%-If Council is relevant authority 10%-If DAC is relevant authority (other than Land Division)
1 (4) (a)	Non-complying Development Administration Fee	\$124.00	GST Exempt	DAC	Council	\$111.60 or \$12.40	3 (a) (v) 3 (a) (vi)	90%-If DAC is relevant authority 10%-If Council is relevant authority (Land Division only)
1 (4) (b) (i)	Non-complying Development Assessment Fee (if the development cost does not exceed \$10,000)	\$52.50	GST Exempt	Council	DAC	\$52.50 or \$2.60	2 (a) (iv) (B) 2 (a) (iv) (A)	100% - If DAC is relevant authority 5% - If Council is relevant authority
1 (4) (b) (ii)	Non-complying Development Assessment Fee (if the development cost exceeds \$10,000 but does not exceed \$100,000)	\$124.00	GST Exempt	Council	DAC	\$124.00 or \$6.20	2 (a) (iv) (B) 2 (a) (iv) (A)	100% - If DAC is relevant authority 5% - If Council is relevant authority
1 (4) (b) (iii)	Non-complying Development Assessment Fee (if the development cost exceeds \$100,000)	0.125% of the development cost up to a maximum of \$200,000	GST Exempt	Council	DAC	Varies (based on development cost)	2 (a) (iv) (B) 2 (a) (iv) (A)	100% - If DAC is relevant authority 5% - If Council is relevant authority
1 (4) (b) (iv) (A)	Non-complying Land Division Development Assessment Fee (boundary adjustment)	\$52.50	GST Exempt	DAC	Council	\$52.50 or \$0.00	3 (a) (iii)	100% - If Council is relevant authority 0% - If DAC is relevant authority

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Schedule 6 Item No	Description	Fees (from 1 July 2016)	GST Status **	Distribution From	To	Amount	Schedule 7 Item No	Description
1 (4) (b) (iv) (B)	Non-complying Land Division Development Assessment Fee (additional allotments)	\$124.00	GST Exempt	DAC	Council	\$124.00 or \$0.00	3 (a) (iii)	100% - If Council is relevant authority 0% - If DAC is relevant authority
1 (4) (b) (iv) (B)	Non-complying Land Division Development Assessment Fee (per additional allotment)	\$14.60	GST Exempt	NA	NA	NA	NA	This is the "per additional allotment" fee (distribution as above)
1 (4) (b) (iv) (B)	Non-complying Land Division Development Assessment Fee (maximum fee)	\$2176.00	GST Exempt	NA	NA	NA	NA	This is the "maximum" fee (distribution as above)
1 (5) (a) (i)	Referral Fee	\$217.00	GST Exempt	Council DAC	Referral Agency	\$176.00	2 (b) (i) 3 (b) (i)	Council and DAC retain \$41.00 for each referral
1 (5) (a) (ii)	Referral Fee (if the development cost exceeds \$1000000)	\$363.00	GST Exempt	Council DAC	Referral Agency	\$322.00	2 (b) (ii) 3 (b) (ii)	Council and DAC retain \$41.00 for each referral
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	Council DAC	Referral Agency	\$322.00	2 (c) 3 (c)	Council and DAC retain \$41.00 for each referral
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	Council DAC	Referral Agency	\$322.00	2 (c) 3 (c)	Council and DAC retain \$41.00 for each referral
1 (6)	Public Notification Fee	\$105.00	GST Exempt	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)
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	Council Private Certifier	Minister	(7%)	2 (d) 3A	7% of the GST – exclusive value (Formulae for calculation of fee)
1 (8) (a)	Building Rules Fee (Minimum Fee)	\$66.50	GST Inclusive	Council Private Certifier	Minister	\$4.25	2 (d) 3A	7% of the GST – exclusive value (\$4.25 where minimum fee is paid)
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	Council Private Certifier	Minister	(7%)	2 (d) 3A	7% of the GST – exclusive value (Formulae for calculation of fee)
1 (8) (b)	Building Rules Fee (Minimum Fee)	\$66.50	GST Inclusive	Council Private Certifier	Minister	\$4.25	2 (d) 3A	7% of the GST – exclusive value (\$4.25 where minimum fee is paid)

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Schedule 6 Item No	Description	Fees (from 1 July 2016)	GST Status **	Distribution From	To	Amount	Schedule 7 Item No	Description
1 (8) F	Building Rules Fee (Minimum Fee)	\$66.50	GST Inclusive	Council Private Certifier	Minister	(7%)	2 (d) 3A	7% of the GST – exclusive value (This is the “minimum fee” within the formulae)
1 (9)	Consent to development at variance with building rules	\$153.00	GST Inclusive	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)
1 (10)	Referral to Building Rules Assessment Commission	\$306.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
1 (11)	Development Authorisation (Staged Consents) Fee	\$61.00	GST Exempt	Council	DAC	\$20.40	2 (a) (vii)	For each staged (building rules) consent
1 (12)	Development (Schedule 1A) Fee	\$51.00	GST Exempt	Council	DAC	\$2.55	2 (e)	5% of the fee collected by council.
1 (e)	Crown Development (S.49). If - (A) the development cost exceeds \$100000; or the development involves the division of land (additional allotments only)	Any relevant fee under components (1), (2) and (3) of Item 1	GST Exempt	NA	NA	NA	NA	100% of fee collected and retained by DAC
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	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)
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	NA	NA	NA	NA	Formulae for calculation of fee
2. (a)	Application for assignment of, or change in, classification of a building (Min. Fee)	\$65.00	GST Inclusive	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)

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Schedule 6 Item No	Description	Fees (from 1 July 2016)	GST Status **	Distribution From	To	Amount	Schedule 7 Item No	Description
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	NA	NA	NA	NA	Formulae for calculation of fee
2 (b)	Application for assignment of, or change in, classification of a building (Min. Fee)	\$65.00	GST Inclusive	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)
2. F	Application for assignment of, or change in, classification of a building (Min. Fee)	\$65.00	GST Inclusive	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)
3.	Certificate of Occupancy Fee	\$43.75	GST Inclusive	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)
4.	Application for issue of schedule of essential safety provisions	\$94.00	GST Inclusive	NA	NA	NA	NA	Collected and retained by Relevant Authority (Council or DAC)
6 (a)	Referral to Building Rules Assessment Commission – for class 1 and 10 buildings	\$480.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
6 (b)	Referral to Building Rules Assessment Commission – for class 2 to 9 buildings	\$1054.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
7 (1)	Registration of a Land Management Agreement (S.57 or S.57A)	\$73.00	GST Exempt	NA	NA	NA	NA	Collected and retained by the Council or Minister
7 (2)	Registration of a Land Management Agreement (S.57(2d) or S.57A(7))	\$13.60	GST Exempt	NA	NA	NA	NA	Collected and retained by the Council or the Minister
8 (1)	Application to the Minister for an approval under S.101 (prescribed qualifications)	\$145.00	GST Exempt	NA	NA	NA	NA	Collected and retained by the Minister
9	Application to extend any consent or approval under regulation 48	\$98.00	GST Exempt	NA	NA	NA	NA	Collected and retained by the Relevant Authority (Council or DAC)

Various Regulations of the Development Regulations								
63B(1)(a)	Prescribed Fee for Major Developments and Projects	\$1854.00	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
63B(1)(c)	Development Assessment Fee for Major Developments and Projects – if the development cost exceeds \$100,000	0.25% of the development cost up to a maximum determined by the Minister	GST Exempt	NA	NA	NA	NA	Collected and retained by DAC
93A(2)(b)	Application for Registration for Private Certifiers	\$145.00	GST Exempt	NA	NA	NA	NA	Collected and retained by Registration Authority (Planning SA)
93A(6)(a)	Annual Registration Fee for Private Certifiers	\$73.00	GST Exempt	NA	NA	NA	NA	Collected and retained by Registration Authority (Planning SA)
117(4)	Payment in Lieu of Replacement Tree for Significant or Regulated Tree Removal	\$85.50	GST Exempt	NA	NA	NA	NA	Collected and retained by Council in an Urban tree Fund or paid to the Planning and Development Fund.
Other Fees (fee amounts not prescribed)								
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	NA	NA	NA	NA	Collected and retained by the Relevant Authority (Council or DAC)
Schedule 6, Item 5	Levy on Building Rules Assessment Fee	7% of the GST – exclusive value to be remitted to the Minister	GST Exempt	Council Private Certifier	Minister	7% of the GST – exclusive value	2 (d) 3A	7% of the GST – exclusive value

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) of the *Development Regulations 2008*, 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.

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 Gazette 4 June 2016.

The following table shows the 2016 – 2017 Construction Indices. For fee estimation purposes the table also shows the fee/m² 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/m² (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, 1/11th 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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