



Frenchs Forest Contributions Plan

Northern Beaches Council

Draft Report

April 2023

Local Government >>

Local Government Committee Members

The Local Government Committee members for this review are:

Deborah Cope, Chair
Sue Weatherley
Tim Moore
Michelle Coco

Enquiries regarding this document should be directed to a staff member:

Scott Chapman	(02) 9290 8449
Jessica Hanna	(02) 9113 7715

Invitation for submissions

IPART invites comment on this document and encourages all interested parties to provide submissions addressing the matters discussed.

Submissions are due by Friday, 19 May 2023

We prefer to receive them electronically via our [online submission form](#).

You can also send comments by mail to:

Frenchs Forest Town Centre Contributions Plan Assessment
Independent Pricing and Regulatory Tribunal
PO Box K35
Haymarket Post Shop, Sydney NSW 1240

If you require assistance to make a submission (for example, if you would like to make a verbal submission) please contact one of the staff members listed above.

Late submissions may not be accepted at the discretion of the Tribunal. Our normal practice is to make submissions publicly available on our [website](#) as soon as possible after the closing date for submissions. If you wish to view copies of submissions but do not have access to the website, you can make alternative arrangements by telephoning one of the staff members listed above.

We may decide not to publish a submission, for example, if we consider it contains offensive or potentially defamatory information. We generally do not publish sensitive information. If your submission contains information that you do not wish to be publicly disclosed, please let us know when you make the submission. However, it could be disclosed under the *Government Information (Public Access) Act 2009* (NSW) or the *Independent Pricing and Regulatory Tribunal Act 1992* (NSW), or where otherwise required by law.

If you would like further information on making a submission, IPART's [submission policy](#) is available on our website.

The Independent Pricing and Regulatory Tribunal

IPART's independence is underpinned by an Act of Parliament. Further information on IPART can be obtained from [IPART's website](#).

Acknowledgment of Country

IPART acknowledges the Traditional Custodians of the lands where we work and live. We pay respect to Elders both past and present.

We recognise the unique cultural and spiritual relationship and celebrate the contributions of First Nations peoples.

Contents

Executive Summary	1
1 Overview	2
2 Frenchs Forest Town Centre Contributions plan	4
3 Detailed Assessment	5
3.1 Overview	5
3.2 Community Consultation	5
3.3 Traffic and Transport	5
3.4 Open Space and Recreation and Stormwater	8
3.5 Plan Administration Costs	10
3.6 Cross Category Issues	11
4 Recommended Contribution Rates	14

Executive Summary

The *Frenchs Forest Town Centre Contributions Plan 2022* (the contributions plan) was submitted by Northern Beaches Council to IPART for assessment in August 2022 as it seeks to levy development contributions above the \$20,000 cap.

We have assessed the contributions plan against the Department of Planning and Environment's (DPE) Practice Note criteria and found it satisfactory with some recommendations. See our [Information Paper](#) for more detail on our assessment approach.

Assessment Summary

Essential Works List As per 3.2 of the practice note	Nexus Connection with new population	Reasonable cost	Reasonable timetable	Consultation	Other relevant matters
 Partially Supported Recommendations	 Supported Evidence Provided	 Partially Supported Recommendations	 Supported Evidence Provided	 Supported Evidence Provided	 Partially Supported Recommendations

Our draft recommendations include:

- removing community building costs as it does not meet the essential works list criteria
- removing open space embellishment costs as they have been funded by grants from the NSW Government
- using up to date valuations for land acquisitions and including a land administration component
- revise cost estimates when designs are available
- use appropriate indexation for land and works
- update the work schedule with minor matters.

After incorporating our recommendations, we have determined that the reasonable total cost of works and land for the contributions plan is **\$62,329,358**. This results in an estimated development contribution rate for a 2 bedroom dwelling to be **\$24,342**.

We welcome submissions from stakeholders on the draft recommendations set out in this Draft Report.

1 Overview

Northern Beaches Council (the council) submitted the Frenchs Forest Town Centre Contributions Plan 2022 (the contributions plan) to IPART in August 2022. The council seeks to levy the uncapped contributions amount in the contributions plan above the \$20,000 cap. To do so, IPART must review the plan, which is then provided to the Minister for Planning and Homes (Minister). After the council makes any changes requested by the Minister (or the Minister's nominee) and adopts the plan, the council can levy the uncapped contributions amount.

The contributions plan will enable council to partially fund the open space, traffic and transport, and stormwater infrastructure required to support the expected 3,894 residents and 1,757 workers¹.

We assessed the contributions plan against the Department of Planning and Environment's (DPE) Practice Note. See our [Information Paper](#) for more detail on our assessment approach.

IPART's assessment of a contributions plan is based around 7 criteria in the Practice Note:

1. the public amenities and public services in the plan are on the essential works list as identified within the Practice Note,
2. the proposed public amenities and public services are reasonable in terms of nexus (the connection between development and the demand created),
3. the proposed development contribution is based on a reasonable estimate of the cost of the proposed public amenities and public services,
4. the proposed public amenities and public services can be provided within a reasonable timeframe,
5. the proposed development contribution is based on a reasonable apportionment between:
 - a. existing demand and new demand for the public amenities and public services, and
 - b. different types of development that generate new demand for the public amenities and public services (e.g. between different types of residential development such as detached dwellings and multi-unit dwellings, and between different land uses such as residential, commercial and industrial).
6. the council has conducted appropriate community liaison and publicity in preparing the contributions plan,
7. and any other matters IPART considers relevant.

Our assessment includes reviewing the contributions plan and the supporting documentation including work schedule, strategic studies, consultant reports and correspondence with the council. The structure of this report is to first provide background on the contributions plan and then analyse each of the essential works list categories in turn.

This draft report seeks feedback on the following draft recommendations to be presented to the Minister resulting from our assessment.

¹ Page 10 and 16 of Appendix B of the Frenchs Forest Town Centre Contribution Plan 2022

Draft Recommendations

- | | | |
|----|---|----|
| 1. | Council update cost estimates based on designs in subsequent reviews of the contributions plan. | 7 |
| 2. | The contributions plan be updated with the 2022 land valuations | 7 |
| 3. | Council removes the embellishment costs of Brick Pit Reserve, Akora Reserve and Rabbett Reserve funded by grants. | 8 |
| 4. | Remove the costs for the community hub building from the contributions plan. | 9 |
| 5. | Include an administration cost of \$12,000 per land acquisition where the council will have to acquire on a market basis. Council to provide actual costs as part of the next review. | 11 |
| 6. | The work schedule to be updated as per the version dated 7 November 2022 subject to the minister's advice on including the recommendations of this report. | 11 |
| 7. | Council investigates the preparation of a land value index for the proposed land acquisitions and the use of ABS PPI for indexing the cost of works. | 12 |
| 8. | Council review Frenchs Forest Town Centre Contributions Plan within 3 years. | 12 |

2 Frenchs Forest Town Centre Contributions plan

The Frenchs Forest Town Centre is located within the Northern Beaches Council and is 13 kilometres north of the Sydney CBD. The precinct is focused on the redevelopment of the existing Forest High School site and surrounds. It is expected to provide 2,000 new dwellings for 3,894 residents and non-residential floor space for 1,757 workers which is about 23% of the total future population of Frenchs Forest². The Frenchs Forest Town Centre is phase 1, of 3, of the Northern Beaches Hospital Precinct which is slated to be redeveloped over the next 20 years.

Figure 1 Frenchs Forest Town Centre

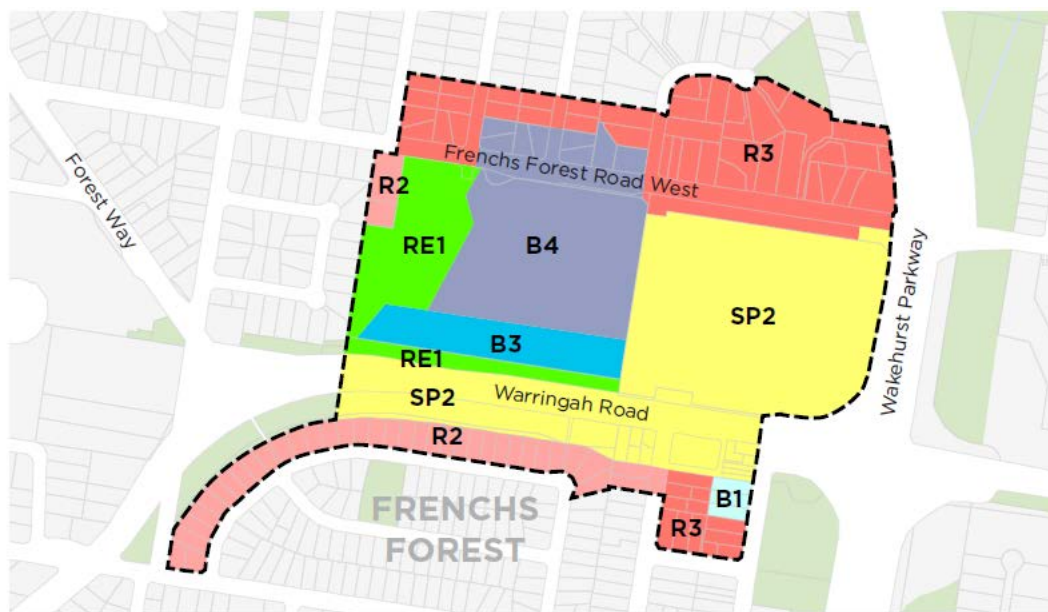


Figure 5: Land zoning

Land Zone

B1	Neighbourhood Centre	B3	Commercial Core
B4	Mixed Use	R2	Low Density Residential
R3	Medium Density Residential	RE1	Public Recreation
SP2	Infrastructure		

Source: Page 10 of Appendix B, Frenchs Forest Town Centre Contributions plan 2022, Northern Beaches Council

To support the development, the contributions plan proposes:

- Traffic and transport works and land acquisitions
- Open space and recreation works and land acquisitions with associated stormwater infrastructure

² Pg 5 of Appendix B, Frenchs Forest Town Centre Contribution Plan 2022

3 Detailed Assessment

3.1 Overview

This section presents our detailed assessment of the *Frenchs Forest Town Centre Contributions Plan*, submitted by Northern Beaches Council (the council). The paper explains how we assessed community consultation and each category of costs in the plan, issues relating across the entire plan, and our draft recommendations. We conducted our assessment against the criteria in the Department of Planning and Environment's (DPE) Practice Note³.

This report is accompanied by an [Information Paper](#) outlining IPART's general process for reviewing contributions plans. It includes information such as the context, rationale, terms of reference, methodology and timeline.

Table 1 Assessment summary

Criteria	Traffic and Transport	Open Space and Recreation Stormwater
Essential Works List	Demonstrated	IPART Recommendations
Nexus	Demonstrated	Demonstrated
Reasonable Cost	IPART Recommendations	IPART Recommendations
Timing	Demonstrated	Demonstrated
Apportionment	Demonstrated	Demonstrated
Consultation	Demonstrated	
Other	IPART Recommendations	

3.2 Community Consultation

Northern Beaches Council conducted community consultation on the contributions plan from 18 March to 1 May 2022 in which it received 42 submissions. Council made amendments to the contributions plan to address some of the concerns raised in the submissions. We have determined that this meets the requirement of the practice note.

3.3 Traffic and Transport

The contributions plan includes traffic and transport infrastructure and associated land acquisitions required by the new residents and workers within the precinct. These include:

- new roads (extension and access roads) and underground 33Kv powerlines

³ Practice Note: Local Infrastructure Contributions - January 2019 ([nsw.gov.au](https://www.nsw.gov.au))

- widening of existing roads
- 4 intersection upgrades
- bus stop relocations
- traffic calming infrastructure
- off-road share paths.

The proposed cost of this infrastructure is shown in Table 1 below:

Table 2 Traffic and transport costs (\$Mar22)

Item	Cost
New Roads works	4,058,160
New Roads land acquisition	10,952,124
Road widening works	14,693,034
Road widening land acquisitions	6,090,000
Intersection upgrades works	887,855
Bus stops	79,666
Traffic Calming	609,474
Active transport	340,405
New Roads works	4,058,160
Total	37,710,718

Source: Finalised schedule of works – 7 November 2022, Northern Beaches Council

The proposed attributable contribution is \$4,694 per resident and \$279/m² of non-residential development.⁴

3.3.1 Criterion 1: Essential Works List

The proposed traffic and transport infrastructure are consistent with the essential works list in DPE's [Practice Note](#).

3.3.2 Criterion 2: Nexus

We have determined that the proposed traffic and transport works are required because of the new residents and workers within the Frenchs Forrest Town Centre. The nexus for these works is established through the Transport Strategic Design prepared by ARUP on behalf of Northern Beaches Council.

Council's proposal to widen Frenchs Forest Way and Naree Road requires the undergrounding of the 33Kv powerlines to meet safety requirements. Ausgrid's design requirements necessitate the underground of the powerlines through to Wakehurst Parkway and therefore it appropriate to allocate the entire cost of this undergrounding to the contributions plan.

⁴ IPART calculations


3.3.3 Criterion 3: Reasonable cost

We have assessed that the infrastructure costs prepared by Mitchell Brandtman based on the ARUP – Frenchs Forest Town Centre Transport Design are reasonable. The costs estimates were prepared in line with IPART's 2014 Benchmarks⁵, which includes:

- congestion allowances of 25% and 40%
- delivery agency charges of 10%
- design allowance of 5%
- 30% contingency.

The use of IPART's 2014 benchmarks for substantive items such as sub-arterial road widening, new signals, and new 3-lane sub-arterial roads are appropriate at this early stage of the contributions plan. However, once these works have progressed to design stage, we would expect a more detailed cost estimate based on the specific works and with a commensurate change in the add-on costs especially around contingency and congestion.

Draft Recommendation

- 
1. Council update cost estimates based on designs in subsequent reviews of the contributions plan.

The land acquisition cost prepared by Crushman & Wakefield for the council after the adoption of the contributions plan. We have used these valuations in our assessment as it is the most recent available. The valuation of these acquisitions is assumed to be acquired under the provisions of the *Land Acquisition (Just Terms Compensation) Act, 1991*. We have assessed that these are reasonable costs prepared by a qualified land valuer.

Draft Recommendation

- 
2. The contributions plan be updated with the 2022 land valuations

3.3.4 Criterion 4: Reasonable Timeframe

The contributions plan has identified reasonable timeframes associated with all the proposed works. We expect the infrastructure to be delivered in conjunction with associated development and when the council can acquire the required lands.

⁵ IPART Local Infrastructure Benchmark Costs Final Report, dated April 2014.

3.3.5 Criterion 5: Apportionment

The demand for traffic and transport infrastructure within the Frenchs Forest Town Centre is split between the new residents and workers. ARUP's traffic modelling shows that the morning (AM) traffic generation attributed to residential development is 48%.⁶ Council has used the morning period for the basis of the apportionment is because the peak traffic flow is at its most dense during this period.

3.4 Open Space and Recreation and Stormwater

Prior to submission of the contributions plan to IPART for assessment, the council obtained a grant for open space embellishment of existing portions of Brick Pit Reserve, Akora Reserve and Rabbett Reserve. These grants did not include the cost of water management facilities or embellishment of any additional land to be acquired. Given these embellishment costs for the existing parts of the reserves will be fully funded by grants, we agree with council that these should be removed from the contributions plan. The costs of land acquisitions and associated embellishment and water management infrastructure are to remain the contributions plan.

Draft Recommendation



3. Council removes the embellishment costs of Brick Pit Reserve, Akora Reserve and Rabbett Reserve funded by grants.

The remaining items include the following open space and recreation works and associated stormwater infrastructure to support the new residents and workers:

- land and embellishment for a new park in the proposed Town Centre
- land and embellishment for additional open space in Akora Reserve and Rabbett Reserve
- biofiltration basin and associated items in Brick Pitt Reserve and Akora Reserve
- upgrade of 2 existing fields with lighting, carparking, and landscaping at Forestville Park

Table 3 Open space and recreation and stormwater costs (\$Mar22)

Item	Cost
Land Acquisitions	8,071,543
Town Centre Embellishment	7,650,833
Local Open Space Embellishment and Biofiltration basin and associated items	1,473,459
Active Open Space Embellishment	6,927,611
Total	24,123,446

⁶ Residential AM trips as a portion of total AM trips. ARUP, Frenchs Forest Town Centre Transport Strategic Design, 3 September 2021, table 3, p.52.

The attributable contribution is \$6,048 per resident and \$4/m2 of non-residential development.⁷

3.4.1 Criterion 1: Essential Works List

Most of the open space and recreation and associated stormwater infrastructure are in line with the essential works list in DPE's [Practice Note](#).

The construction cost of community buildings is not consistent with the essential works list in DPE's Practice Note. Council has acknowledged that the inclusion of this item is an error and should be removed from the contributions plan ⁸.

Draft Recommendation



4. Remove the costs for the community hub building from the contributions plan.

3.4.2 Criterion 2: Nexus

We assessed that all the open space and recreation and stormwater works are required to support the new residents and workers in the Frenchs Forest Town Centre. The demand of infrastructure is established in the *Frenchs Forest Open Space and Recreation Options Analysis 2019* and *Addendum 2 2021* by Otium consulting. The nexus for the bioswale and associated infrastructure is established through the *Frenchs Forest Planning Precinct WSUD strategy 2019* prepared by Alluvium.

Even though some of the open space and recreation works are outside the contribution catchment of the contributions plan nexus is still established. This is because the contribution catchment relates to the application of the contribution levy on development. The new residents can easily access the local reserves and district sporting facilities identified outside the contribution catchment.

3.4.3 Criterion 3: Reasonable Costs

We have assessed that the infrastructure costs prepared by Mitchell Brandtman based on the designs prepared by and for council are reasonable. These include Alluvium for the bioswale, Tyrrell Studies for the Town Centre Park, Thompson Berrill for the reserves and council's own designs for Forestville Park. The costs estimates were prepared in line with IPART's 2014 Benchmarks⁹ which includes:

- delivery agency charges of 10%
- design allowance of 5%

⁷ IPART calculations

⁸ Email from Robert Platt (Northern Beaches Council) dated 7 February 2023

⁹ IPART Local Infrastructure Benchmark Costs Final Report, dated April 2014.

-
- 20% contingency

3.4.4 Criterion 4: Reasonable Timeframe

The contributions plan has proposed reasonable timeframes associated for all the proposed works. We expect the infrastructure to be delivered in conjunction with the associated development and when the council can acquire the required land.

3.4.5 Criterion 5: Apportionment

We have assessed that the proposed apportionment of the town centre open space between the new residents and workers is appropriate. We have also assessed that the apportionment of the total cost of open space and stormwater land and works, including the Forestville sporting fields upgrades to the new residents as appropriate.

For infill development, such as the Frenchs Forest Town Centre, there is little or no availability of new lands to be used for open space and recreation purposes. This is because most of the lands have existing uses and the acquisition costs of these lands are substantial. The most efficient way to provide access to open space and recreation infrastructure is to upgrade existing facilities. This will increase the carrying capacity of the existing infrastructure to accommodate the demands of the new residents.

3.5 Plan Administration Costs

We have assessed it appropriate that the Frenchs Forest Town Centre Contributions plan uses the industry standard of 1.5% of the cost of works as the basis of plan administration costs.

In council's application for assessing the contributions plan, it requested an additional 1% of land acquisition costs to recover associated project management cost. The council indicated that it will be required to negotiate with each individual property owner incurring costs for surveys, conveyancing, valuations, and legal fees.

Historically, IPART has not allowed the inclusion of a separate administrative cost for land acquisitions as it deemed to be included in plan administration. This is because it was assumed that land required for local infrastructure would be dedicated as part of the development process where the council incurs minimal administrative costs.

For in-fill developments and precincts of fragmented land ownership, we acknowledge that councils will incur administrative costs when actively acquiring land. Councils cannot rely on the development process for land to be dedicated if it needs to deliver infrastructure in a timely manner.

However, we disagree with the council's proposal of a 1% administration charge on the land value. The cost of acquiring the land is transactional and therefore correlated with the number of land acquisitions and not to the value of the land acquisition. We therefore propose that council include \$12,000 per land acquisition as land administration cost. The \$12,000 estimate is based on 1% of the total value of land acquisitions divided by the number of acquisitions in the contributions plan.

Draft Recommendation

- 5. Include an administration cost of \$12,000 per land acquisition where the council will have to acquire on a market basis. Council to provide actual costs as part of the next review.

3.6 Cross Category Issues

3.6.1 Updates to the work schedule

Over the course of IPART's assessment of the contributions plan, the council provided updated worked schedules on 5 August and 7 November 2022. The substantive matters of grants being confirmed for the open space embellishment and land valuations have been dealt with previously.

There have also been several minor updates to the work schedule which include:

- updated dwelling numbers
- application of indexation
- references for data sources
- inclusion of water harvesting schemes
- relabelling of works
- updated contingencies and congestion factors based on IPART benchmarks

We have assessed that these changes are appropriate.

Draft Recommendation

- 6. The work schedule to be updated as per the version dated 7 November 2022 subject to the minister's advice on including the recommendations of this report.

3.6.2 Indexation

The Frenchs Forest Town Centre Contributions Plan indexes the contribution rates with *ABS Consumer Price Index (All Groups Index) for Sydney*. This indexation methodology does not accurately reflect the price movements of land acquisitions or the cost of construction of the proposed infrastructure. We propose that council investigate the use of a land value index for land acquisitions and the use of *ABS PPI (Road and Bridge Construction NSW)* for road and stormwater works and *ABS PPI (Non-residential Construction NSW)* for open space works.

Recommendations

- 7. Council investigates the preparation of a land value index for the proposed land acquisitions and the use of ABS PPI for indexing the cost of works.

3.6.3 Review of Frenchs Forest Town Centre Contributions Plan within 3 years

Regular review of a contributions plan ensures contribution rates most accurately reflect the council's actual costs in delivering the local infrastructure. Generally, we prefer councils review their contributions plan every 3 to 5 years, depending on the stage and rate of development in the plan's precinct.

Frenchs Forest Town Centre Contributions Plan is a new plan and no development has occurred in the precinct. We recommend the Council update the contributions plan within 3 years. Within 3 years, the Council should have an updated understanding of the cost of land and works in the plan as development occurs. The Council should also review the plan after 3 years, or if there is updated planning assumptions, revised scope for works, changes to the cost estimates and land valuations in the plan.

Recommendations

- 8. Council review Frenchs Forest Town Centre Contributions Plan within 3 years.

3.6.4 Assessment against EPA regulations and requirements

As part of our assessment, we have checked the contributions plan contains the information required by Clause 212 of the Environmental Planning and Assessment Regulation 2021. This clause requires certain information to be included in a contributions plan for the purposes of establishing scope and location. A summary of this analysis is provided in Table 4 below. We found that the contributions plan sets out the information required by the regulation.

Table 4 Assessment against EPA regulations and requirements

Subclause		Location in CP
1(a)	Purpose of the plan.	Section 1.1
1(b)	Land to which the plan applies.	Section 1.2
1(c)	The relationship between the expected types of development in the area to which the plan applies and the demand for additional public amenities and services to meet that development.	Appendix B
1(d)	The formulas to be used for determining the section 7.11 contributions required for different categories of public amenities and services.	Section 2

Subclause		Location in CP
1(e)	The section 7.11 contribution rates for different types of development, as specified in a schedule in the plan.	Plan Summary
1(f)	A map showing the specific public amenities and services proposed to be provided by the council.	Appendix A
1(g)	a works schedule that contains an estimate of their cost and staging (whether by reference to dates or thresholds).	Appendix A
1(h)	If the plan authorises monetary section 7.11 contributions or section 7.12 levies paid for different purposes to be pooled and applied progressively for those purposes, the priorities for the expenditure of the contributions or levies, particularised by reference to the works schedule.	Section 5.3
2(b)	If a contributions plan authorises the imposition of a development levy condition, the plan must contain the method, if any, of adjusting the proposed cost of carrying out the development, after being determined by the consent authority, to reflect quarterly or annual variations to readily accessible index figures adopted by the plan between the day of the determination and the day by which the levy must be paid.	Section 4.2
3	A contributions plan must contain information about the council's policy about the following— (a) the timing of the payment of monetary development contributions, (b) development levies, (c) the imposition of development contribution conditions or development levy conditions that allow deferred or periodic payment.	Section 4
4	A contributions plan that provides for the imposition of development contribution conditions or development levy conditions in relation to the issue of a complying development certificate must provide that monetary payments in accordance with the conditions must be made before the commencement of the building work or subdivision work authorised by the certificate	Section 3.4.1
5	In determining the section 7.11 contribution rates or section 7.12 levy percentages for different types of development, the council must take into consideration the conditions that may be imposed under section 4.17 (6)(b) of the Act or section 97 (1)(b) of the Local Government Act 1993.	N/A
6	A contributions plan may authorise monetary development contributions or development levies paid for different purposes to be pooled and applied progressively for the different purposes only if the council is satisfied that the pooling and progressive application will not unreasonably prejudice the carrying into effect, within a reasonable time, of the purposes for which the money was originally paid.	Section 5.3

4 Recommended Contribution Rates

Incorporating the recommendations in this report, we expect the following contribution rates.

Table 5 Residential Development Contribution Rates

Facility type	Per resident	Boarding house rooms	Seniors Living self contained dwellings	0-1 bedroom dwellings (incl secondary dwellings)	2 bedroom dwellings (incl secondary dwellings)	3 bedroom+ dwelling or house lot
Open space land	\$2,085	\$2,919	\$3,128	\$3,148	\$4,666	\$6,617
Open space works	\$3,976	\$5,566	\$5,963	\$6,003	\$8,896	\$12,616
Roads and active transport land	\$2,126	\$2,976	\$3,189	\$3,210	\$4,757	\$6,746
Roads and active transport works	\$2,593	\$3,631	\$3,890	\$3,916	\$5,803	\$8,229
Administration	\$99	\$138	\$148	\$149	\$220	\$313
Total	\$10,878	\$15,230	\$16,318	\$16,425	\$24,342	\$34,520

Source: IPART calculations

Table 6 Non-residential development and residential care facility

Facility type	Rate per m2
Open space land	\$0
Open space works	\$4
Roads and active transport land	\$125
Roads and active transport works	\$148
Administration	\$2
Total	\$279

Table 7 Total Costs

Categories	Costs
Open space land	\$8,119,543
Open space works	\$15,748,836
Roads and active transport land	\$17,246,124
Roads and active transport works	\$20,668,594
Administration	\$546,261
Total	\$62,329,358

© Independent Pricing and Regulatory Tribunal (2023).

With the exception of any:

- a. coat of arms, logo, trade mark or other branding;
- b. photographs, icons or other images;
- c. third party intellectual property; and
- d. personal information such as photos of people,

this publication is licensed under the Creative Commons Attribution-NonCommercial-NoDerivs 3.0 Australia Licence.



The licence terms are available at the [Creative Commons website](https://creativecommons.org/licenses/by-nc-nd/3.0/au/)

IPART requires that it be attributed as creator of the licensed material in the following manner: © Independent Pricing and Regulatory Tribunal (2023).

The use of any material from this publication in a way not permitted by the above licence or otherwise allowed under the Copyright Act 1968 (Cth) may be an infringement of copyright. Where you wish to use the material in a way that is not permitted, you must lodge a request for further authorisation with IPART.

Disclaimer

This document is published for the purpose of IPART fulfilling its statutory or delegated functions as set out in this document. Use of the information in this document for any other purpose is at the user's own risk, and is not endorsed by IPART.

Nothing in this document should be taken to indicate IPART's or the NSW Government's commitment to a particular course of action.

ISBN 978-1-76049-636-4