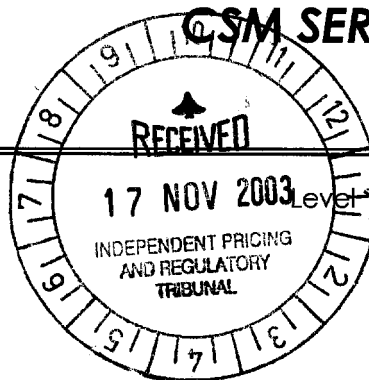


Bob B.



**CSM SERVICES GROUP**

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The Chairman  
Independent Pricing & Regulatory Tribunal of  
New South Wales  
PO Box Q290  
QVB POST OFFICE 1230

12 November 2003

Dear Sir

#### **SUBMISSION OF LEASE FEE REVIEW**

We are the Strata Managing Agents for the abovementioned Strata Scheme.

In respect to the lease between Waterways Authority (the lessors) and the Strata Plan (the lessee), we are instructed to forward a submission on behalf of the Owners Corporation of Strata Plan.

It has been the policy of the New South Wales government for a considerable number of years not to allow any further commercial marinas to be constructed in Sydney or Middle Harbour. Private property owners have actively been encouraged to develop their own facilities.

Many strata plans and private individuals have responded to the government's call to help take pressure off demands for further large commercial marinas as further large commercial marinas would require the alienation of large tracts of public bays.

This Strata Plan's lease fees are based on the Waterways Authority mooring fees which took effect from 1 November 2002. Therefore this Strata Scheme maintains that the current terms of the lease (see Annexure B Clause 3) are fair to the lessor and lessee since they have been only finalised within the last two years.

Your comment in this regard would be appreciated.

Yours faithfully  
**CSM SERVICES GROUP PTY LIMITED**

A Winklmayr  
Strata Manager

cc: Chair - Executive Committee



**“GST Exempt Component”** means any part of the Consideration which relates solely to a Supply that is free or exempt from the imposition of GST under GST Law.

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**“GST Law”** means **any** Law, which imposes, levies, implements or varies a GST.

**“Input Tax Credit”** has the **same** meaning given under GST Law.

**“Law”** includes the common law, any statute of any parliament, and any ordinance, regulation, rule, by-law or order made under any such statute.

**“Rate”** means the rate from **time** to time at which GST Law imposes or levies GST on a Supply.

**“Supply”** means anything supplied, provided or performed for the purposes of **this** Lease which is taxable under GST Law, including, without limitation, the supply of the Premises by the Lessor to the Lessee and the supply of goods, services, rights or benefits.

**“Tax”** means a tax, levy, impost, deduction, withholding or charge, however described imposed by Law (including, without limitation, stamp and transaction duty) together with any related interest, penalty, fine or expense concerning any of them and the costs of challenging any of them, but excludes any tax, levy, impost, deduction, withholding or charge imposed on the Lessor’s net income or capital gains.

**“Tax Invoice”** means a tax invoice in the form and containing the information required under GST Law for the purpose of collecting GST and obtaining Input Tax Credits.

**“Third Party Supplier”** ~~means~~ a third party who ~~makes~~ a Supply to the Lessor.

(b) Any Consideration payable by the Lessee to the Lessor under this Lease:

- (i) stated as a figure, is stated exclusive of GST; or
- (ii) described by a formula, is described and must be calculated without regard to GST.

(c) Where this Lease requires the Lessee to pay Consideration for a Supply and that Supply is made directly by the Lessor to the Lessee then, on presentation of a **Tax** Invoice by the Lessor to the Lessee, the Lessee must simultaneously pay:

- (i) the Consideration; and
- (ii) the **GST** Amount.

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(d) Where this Lease requires the Lessee to pay Consideration for a Supply and that Supply is:

- (i) made to the Lessor by a Third Party Supplier; and
- (ii) passed on by the Lessor to the Lessee (whether alone or together with other occupants or users of the Premises); and
- (iii) one for which the Third Party Supplier has rendered an invoice to the Lessor and that invoice includes GST

then, on presentation of a **Tax** Invoice by the Lessor to the Lessee, the Lessee must simultaneously pay:

- (i) the Consideration being:
  - (A) where the Supply is made to the Lessee alone, the amount shown in **the** invoice rendered by the Third Party Supplier, excluding the GST included **in** that invoice; and
  - (B) where the Supply is made to the Lessee together with other occupants or users of the Premises, the Lessee's proportion of the amount shown in the invoice rendered by the Third Party Supplier, excluding the **GST** included in that invoice; and

- (ii) the **GST** Amount.
  - (e) Where this Lease requires the Lessee to pay Consideration for a supply:
    - (i) to which Clause 3.2(d) applies; and
    - (ii) for which the Lessor is not entitled to receive and retain an Input Tax Credit
- the Lessee must simultaneously pay, in addition to the Consideration and the **GST** Amount payable by the Lessee under Clause 3.2(d):
- (i) where the Supply is made to the Lessee alone, the **GST** included in the invoice rendered by the Third ~~Party~~ Supplier; or
  - (ii) where the Supply is made to the Lessee together with other occupants or users of the Premises, the Lessee's proportion of the **GST** included in the invoice rendered by the Third ~~Party~~ supplier.
- (f) The Lessor and the Lessee agree that Clauses 3.2(a) to 3.2(e) inclusive are intended to ensure that all **GST** is passed on to the Lessee so that the Lessor does not receive an amount less ~~than~~ the annual rent and any other amounts payable by the Lessee to the Lessor under ~~this~~ Lease.

#### 4. **RATES AND TAXES PAYABLE BY LESSEE**

The Lessee will pay ~~as~~ and when the same become payable all rates, taxes, duties, assessments and outgoings whatsoever whether municipal, local government, parliamentary or otherwise which now are or at any time during the Lease Term and any ensuing tenancy ~~as~~ shall be assessed, imposed or charged upon or in respect of the Premises or upon the Lessor or the Lessee in respect thereof together with any interest, fines and penalties in connection with them arising because of the Lessee's default ~~under~~ this Clause 4 but excluding **GST** paid or payable by ~~the~~ Lessor of any such