

NSPT Pty Ltd
c/- Tower Holdings
Suite 3.02 34 James Craig Road
Rozelle NSW 2039

29 May 2026

Our ref ENS 2603097

Attention: Anthony Aiossa
Email: anthony@towerholdings.com.au

Dear Anthony

Advice regarding development consent conditions prohibiting pets

1. Your instructions and scope of advice

- 1.1 We are instructed to provide legal advice regarding a proposed modification to the development consent (**Development Consent**) granted by the Land and Environment Court (**LEC**) on 8 December 2020 for the Development Application (**DA**) relating to the development of DP 1299678 (**Harvest Estate**). In particular, our advice addresses the condition that restricts the keeping of cats and dogs within residential lots.
- 1.2 Specifically, we understand that you seek advice on the following matters:
- (a) **Issue 1:** the legal basis upon which the subject DA condition may be removed or modified, including whether the restriction is defensible having regard to property rights and the general entitlement of landowners to keep pets on their own property;
 - (b) **Issue 2:** whether ecology-based justifications underpinning the condition continue to apply having regard to the presently available information; and
 - (c) **Issue 3:** whether the recent decision of the NSW Civil and Administrative Tribunal (**NCAT**) *Helmich v Murch*¹ (**Helmich**) applies to the Harvest Estate.

2. Executive summary

- 2.1 We have had an opportunity to review and consider the documentation provided. A full summary of our recommendations is available at Section 7 of this advice.
- 2.2 In summary, we consider there is a sound basis to seek the removal or modification of Restriction No. 10 and the corresponding Development Consent condition for the following reasons:
- (a) Restriction No. 10 operates as a blanket prohibition on keeping pets within private residential lots. That prohibition is inconsistent with accepted limits on controls imposed on private lots and ordinary expectations of residential living. When assessed against contemporary and broader property-rights

¹ [2025] NSWCATCD 198.

considerations, particularly those articulated by the Court of Appeal in *Cooper v The Owners – Strata Plan No 58068*² (**Cooper**), the restriction appears disproportionate, internally inconsistent and insufficiently justified by any demonstrated environmental or amenity benefit. In our view, this supports amendment of the condition to permit pets subject to reasonable management controls, rather than its continued operation as an outright prohibition.

- (b) Although it is accepted that controls on the keeping of cats and dogs can be motivated by legitimate ecological concerns, such controls must remain supported by current evidence and applied in a targeted and proportionate manner. A review of surrounding development approvals, including the Solus Project on adjoining land with greater environmental sensitivity, demonstrates that comparable ecological risks are now (or should be) typically managed through specific control and containment measures rather than blanket prohibitions.
- (c) Against that background, and consistent with Council's broader approach to animal management in environmentally sensitive areas, the ecology-based justification for Restriction No. 10 no longer appears to support its continued operation as an absolute restriction. Those concerns can be more appropriately addressed through reasonable management-based controls.
- (d) The decision in *Helmich* does not alter the foregoing views. In our opinion, that case concerned a materially different development context, namely a rural eco-hamlet located within extensive, highly biodiverse bushland and supported by detailed, site-specific ecological evidence justifying an estate-wide prohibition on cats and dogs.
- (e) By contrast, Harvest Estate is an urban-edge residential development, and Restriction No. 10 applies only within individual residential lots rather than across the entire estate. The factual, ecological and planning considerations that informed the Tribunal's decision in *Helmich* are therefore not directly transferrable. Properly understood, *Helmich* reinforces the importance of proportional, evidence-based and context-specific restrictions, and does not preclude modification of Restriction No. 10 in the circumstances of the Harvest Estate.

- 2.3 Having regard to the foregoing, we consider that there are multiple, overlapping grounds on which Restriction No. 10 may be challenged or reconsidered. In our view, the restriction is not proportionate, is unsupported by current evidence, and is clearly distinguishable from *Helmich*. These factors support a case for modifying the restriction to permit pets subject to reasonable management conditions.

3. Background

- 3.1 Based on the documents provided by you, our understanding of the relevant background facts is set out below. If any of this information is inaccurate or incomplete, please notify us promptly, as this may affect the conclusions reached and the advice provided.
- 3.2 For the purposes of our advice, we understand the following matters to be relevant:

² [2020] NSWCA 250.

- (a) The Development Consent granted by the LEC on 8 December 2020 for the Harvest Estate development included Condition 91(o), which imposed a restriction on the keeping of cats and dogs (collectively **pets** herein) within the development as follows:

o) Restriction on keeping of cats and dogs
A restriction on the use of land on all residential lots and lots 146, 147, 148 and 149 which prohibits the keeping of cats and dogs other than official guide dogs or personal assistance dogs.

- (b) Following completion of the development works, the final plan of subdivision, DP1299678, was registered and incorporated a number of environmental restrictions pursuant to section 88B of the *Conveyancing Act 1919* (NSW).
- (c) Relevantly, Restriction No. 10, created in favour of Byron Shire Council, provides that Lots 1–55 are burdened as follows:

“(a) The owner of the lot burdened shall not keep any cat or dog on the lot burdened other than an official guide dog or personal assistance animal.”

- (d) The effect of Restriction No. 10 is that the prohibition on keeping pets applies solely to the residential lots numbered 1 to 55 within DP1299678. The restriction does not extend to the estate roads or to the public reserve areas, being Lots 57 and 58.
- (e) The restriction operates notwithstanding that:
- (i) the Harvest Estate is located in an urban / urban-edge context, rather than within a rural or environmentally isolated setting;
 - (ii) dogs are otherwise permitted throughout public roads, footpaths and reserve areas within and adjoining the estate (including being walked on a leash); and
 - (iii) surrounding residential developments in the locality commonly allow the keeping of pets, subject to standard and proportionate controls.

3.3 Having regard to the foregoing, we understand that you have concerns regarding both the practical operation and the legal consequences of the restriction, particularly having regard to its limited spatial application. Relevantly, the prohibition on keeping pets is confined to activities occurring within the boundaries of the residential lots and does not extend beyond those boundaries. That is, it burdens only private residential land.

3.4 In practical terms, this has resulted in an anomalous outcome whereby members of the public are able to lawfully walk dogs along the estate roads and within the public reserve areas, while owners and occupiers of residential lots within the Harvest Estate are prohibited from keeping a pet dog within their own homes.

4. Issue 1: Property rights, landowner entitlements and the keeping of pets

4.1 Division 4.3 of the *Environmental Planning and Assessment Act 1979* (NSW) (**EPA Act**) governs the determination of development applications and the imposition of conditions. Under section 4.15, the consent authority must undertake a broad evaluative assessment, having regard to matters such as impacts, site suitability and

the public interest, which informs both the grant of consent and any conditions imposed.³

- 4.2 Section 4.17 empowers a consent authority to impose conditions on a development consent, but that power is constrained by the section 4.15 assessment and the purposes of the EPA Act. Conditions must pursue legitimate planning objectives, relate to the approved development, and must not fundamentally alter its nature or character.⁴
- 4.3 Although section 4.17 permits conditions regulating matters of detail, it does not authorise conditions that go beyond what is legally permissible or reasonably necessary having regard to the impacts identified through the assessment process.
- 4.4 It follows then, conditions that restrict the use or enjoyment of land, such as prohibiting or limiting domestic animals, must be clearly expressed, proportionate to the impacts identified, and supported by evidence relating to the need for such a restriction.

Restrictions on private enjoyment of land

- 4.5 The interaction between property rights and restrictions on the keeping of pets was considered in *Cooper*, in which we were engaged to act on behalf of the ultimately successful Applicant, Jo Cooper. Although the case concerned strata by-laws, it provides authoritative guidance on the extent to which regulatory controls may lawfully limit ordinary residential use of property.
- 4.6 In *Cooper*, the Court of Appeal affirmed that lot owners, including those in strata schemes, hold genuine proprietary interests in their lots. Macfarlan JA stated that owners are entitled to enjoy and use their property in the ordinary way, subject only to restrictions that are lawful and properly justified.⁵
- 4.7 The challenged by-law in *Cooper* imposed a blanket prohibition on keeping any animal on any lot or on common property. The Court held that such a restriction will only be valid if it is not harsh, unconscionable or oppressive, and if it is rationally connected to protecting the legitimate interests of other lot owners or the common property.⁶
- 4.8 The blanket nature of the prohibition was critical to its invalidity. The Court found that it prevented benign uses of property that could not reasonably cause harm to others. Restrictions on property rights must therefore be proportionate and directed to preventing identifiable harm; prohibitions that interfere with ownership without a corresponding benefit are invalid.⁷
- 4.9 Importantly, the Court rejected arguments that such restrictions could be justified by administrative convenience, generalised concerns or majority preference as justifications. The validity of a restriction depends on its inherent character and legal effect, not on prior knowledge, popularity or ease of administration.⁸

³ *Holt Avenue Cremorne Pty Ltd v North Sydney Council* [2023] NSWLEC 1736; *Scahill v Waverley Council* [2024] NSWLEC 1024; *Kimberley Co Pty Ltd v Waverley Council* [2023] NSWLEC 1418.

⁴ *GPT RE Ltd v Belmorgan Property Development Pty Ltd* [2008] NSWCA 256.

⁵ *Cooper v The Owners – Strata Plan No 58068* [2020] NSWCA 250 at [77].

⁶ *Ibid* at [78].

⁷ *Ibid* at [49] and [88].

⁸ [82].

- 4.10 Relevantly, one of the key takeaways from *Cooper* is that keeping pets is an ordinary incident of residential occupation. Any restriction on that activity must be evidence-based, proportionate and rationally connected to preventing real harm. Blanket prohibitions lacking such justification are oppressive and unlawful, reflecting broader limits on regulatory interference with private residential use.

Application of *Cooper* principles to the Harvest Estate

Urban and planning context

- 4.11 Consistent with *Cooper*, the lawfulness of any restriction on property rights depends on whether it is proportionate and rationally connected to the prevention of identified harm. Those principles must be assessed in the context of the Harvest Estate as an urban or urban-edge residential development, and with proper regard to the purpose said to underlie the restriction. It is accepted that controls on the keeping of cats and dogs are commonly motivated by legitimate concerns to ensure domestic animals are appropriately managed and do not adversely affect native fauna.
- 4.12 In the Byron Shire, Council has adopted a targeted approach to those concerns through the declaration of dog-prohibited areas under the *Companion Animals Act 1998* (NSW), including near children's playgrounds, public food preparation areas and environmentally sensitive locations, supporting vulnerable wildlife such as shorebirds and koalas. These measures address identified environmental and safety risks while permitting responsible pet ownership in appropriate residential and public settings.
- 4.13 Against that background, however, the absolute prohibition on keeping cats and dogs within Lots 1 to 55 gives rise to a material inconsistency that undermines its proportionality. A domestic dog fully contained within a private, residential lot and under the control of its owner is prohibited, while dogs may lawfully be present, subject to management requirements, in surrounding public spaces and residential areas. In practical terms, this distinction does not deliver any meaningful additional environmental benefit and instead imposes an undue burden on ordinary residential use within Harvest Estate and impinges on proprietary property rights in a way that was criticised in *Cooper*.
- 4.14 Applied to the present circumstances, the restriction operates irrespective of animal behaviour, containment or supervision and therefore captures situations that pose no realistic threat to native fauna or the surrounding environment. In doing so, it extends beyond what is reasonably necessary to achieve its stated objective, substantially impedes upon rights to private residential use, and lacks a clear and rational connection to demonstrable harm.
- 4.15 By contrast, a control-based approach, for instance, permitting pets where they are securely contained within the property boundary and required to be leashed when outside the lot, would more effectively address any legitimate environmental concerns while aligning with contemporary expectations of urban residential living and the management framework established under the *Companion Animals Act 1998* (NSW).

Illogical distinction between public and private areas

- 4.16 A further difficulty with Restriction No. 10 is its internal inconsistency. As noted above, the restriction applies only within private residential lots, while dogs are otherwise permitted within the roads, footpaths and public reserve areas, subject to standard control measures.

- 4.17 In *Cooper*, the Court of Appeal emphasised that restrictions on private property rights are only lawful where they are rationally connected to the protection of the legitimate interests of others, including the use and enjoyment of neighbouring property or shared land. Where dogs are already permitted in communal and public areas within and adjoining the Harvest Estate, the rationale for prohibiting their presence within enclosed private lots, where animals are most readily controlled, contained and supervised, is difficult to justify.
- 4.18 Assessed by reference to its scope and practical operation, Restriction No. 10 does not operate as a targeted or proportionate response to any identified planning or environmental impact. The distinction it draws between public and private spaces is artificial and weakens any rational connection between the restriction and the interests it is said to protect.
- 4.19 Taken together, these considerations indicate that Restriction No. 10 (and the corresponding Development Consent) functions as an arguable arbitrary limitation on ordinary residential use, rather than a coherent measure directed to environmental protection. This supports amendment of the restriction, rather than the continuation of a blanket prohibition, so as to bring it within the principles articulated in *Cooper*.

Disproportionate and unreasonable interference with property rights

- 4.20 In our view, although neither the EPA Act nor the *Conveyancing Act 1919* (NSW) adopts the language of “*harsh, unconscionable or oppressive*”, as a matter of evaluative guidance, the principles articulated in *Cooper* remain instructive in determining whether a restriction imposed on land exceeds the acceptable limits of regulation and unjustifiably interferes with private property rights.
- 4.21 In *Cooper*, the Court of Appeal made clear that the validity of a restriction must be assessed by reference to its inherent scope and effect as a rule of general application, rather than the circumstances of particular owners, purchaser knowledge, or the preferences of a majority. Even unanimously adopted restrictions were found to be vulnerable where they imposed a disproportionate burden on ordinary incidents of residential ownership without a sufficient countervailing benefit.
- 4.22 When assessed against those principles, Restriction No. 10 displays several features indicating that it operates in an unreasonable and disproportionate manner:
- (a) Interference with ordinary residential use: the restriction removes a common and widely accepted aspect of residential life, the keeping of a cat or a dog, despite contemporary community standards recognising the social and psychological benefits of pet ownership;
 - (b) Blanket and inflexible operation: it applies uniformly to all affected lots, irrespective of lot size, fencing, containment measures, animal behaviour or any identified impact;
 - (c) Lack of rational justification: the permissibility of dogs in public areas within and around the Harvest Estate, and in nearby developments subject to greater environmental constraints, substantially undermines any asserted protective purpose (discussed further below);
 - (d) Disproportionate burden: the restriction places a substantial and ongoing constraint on the use and enjoyment of Lots 1 to 55 through a section 88B easement, imposing a heavy burden on affected lot owners that appears

disproportionate to and not justified by the limited benefit obtained by the benefited party, being Council.

- 4.23 When viewed as a whole, the burden imposed on affected lot owners outweighs any corresponding benefit achieved. In those circumstances, Restriction No. 10 exceeds the limits of legitimate planning control and operates as an unreasonable interference with private property rights, inconsistent with the evaluative approach endorsed in *Cooper* and contemporary expectations of ordinary residential land use.

Conclusion

- 4.24 For these reasons, there is a strong basis to seek modification of Restriction No. 10 and the corresponding Development Consent to permit pets subject to reasonable management conditions. A blanket prohibition is difficult to justify in light of contemporary expectations of residential use, accepted limits on controls, and the disproportionate burden imposed on affected lot owners. Allowing pets subject to appropriate controls would better align the restriction with legitimate planning objectives while preserving ordinary residential enjoyment.

5. Issue 2: Validity of ecology-based justifications

- 5.1 In addition to the property-rights and proportionality issues discussed above, it is also necessary to consider whether the ecology-based reasons originally relied on to justify Restriction No. 10 continue to apply in light of the information now available. In our view, environmental planning controls are intended to respond to identified ecological risks and must remain supported by current evidence.
- 5.2 Where nearby developments with equal or greater environmental sensitivity have been approved subject to management-based controls rather than outright prohibitions, this provides a useful and practical reference point for assessing whether the continued operation of Restriction No. 10 remains necessary or appropriate.

Surrounding development and comparative consents

- 5.3 Consistent with the principles outlined above, the proportionality and rational connection of Restriction No. 10 must be assessed by reference to identified ecological risk and the manner in which similar concerns are addressed in practice. It is accepted that controls on the keeping of cats and dogs are commonly motivated by legitimate objectives, including ensuring domestic animals are appropriately managed and do not adversely affect native fauna.
- 5.4 In that context, the potential disconnect between Restriction No. 10 and the reasonable limits of planning control over the use of private residential land is further illustrated by development approvals on adjoining and nearby land. We are instructed that land immediately adjoining the Harvest Estate, formerly owned by NSPT Pty Ltd, has been approved for an industrial subdivision known as the Solus Project. That site adjoins a SEPP 14 wetland buffer and an identified frog habitat, and is therefore subject to environmental sensitivities that are, if anything, more significant than those affecting the Harvest Estate
- 5.5 Despite this higher level of environmental sensitivity, we understand that the Development Consent for the Solus Project does not impose an outright prohibition on cats or dogs. Instead, it requires that pets be appropriately “managed”, consistent with the targeted approach adopted by Council more broadly through measures such

as dog-prohibited areas declared under the *Companion Animals Act 1998* (NSW) in locations of heightened environmental or public sensitivity.

- 5.6 This illustrates that current planning responses to ecological concerns generally focus on managing and mitigating impacts, through control, containment and location-specific restrictions, rather than imposing blanket bans across residential land. That approach accords with the evaluative reasoning in *Cooper*. Viewed in this context, Restriction No. 10 appears disproportionate and inconsistent with the way environmental impacts are now typically addressed through planning controls.

Conclusion

- 5.7 Accordingly, having regard to the information presently available, the ecology-based justifications relied upon by the relevant regulatory authorities to support Restriction No. 10 no longer justify the continuation of a blanket prohibition, and would be more appropriately addressed through targeted and proportionate measures, such as the effective management of pets within common areas.

6. Issue 3: Effect of *Helmich v Murch* on operation of the condition

- 6.1 We note that *Helmich* is a recent NCAT decision involving a comparable, although distinguishable, factual scenario. In that case, condition 28 of the development consent required a neighbourhood management statement for the Woodlands Eco-Hamlet subdivision which prohibited the keeping of cats and dogs within any lot or association property, on the basis of preserving environmental values and neighbourhood amenity. Consistently with that condition, By-Law 27 provided that “cats and dogs may not be kept or suffered to remain on any Lot or on any part of the Neighbourhood Parcel.”
- 6.2 In *Helmich*, owners in the neighbourhood scheme commenced proceedings to enforce By-Law 27 against owners in the scheme who owned dogs. The respondents in those proceedings argued that By-Law 27 ought not to be enforced against them to cause the removal of their dogs, because By-Law 27 unreasonably prohibits the keeping of animals. The Tribunal ruled against the respondents, finding that the keeping of the dogs unreasonably interfered with the applicants’ use and enjoyment of their lots and of association property, and an order was made for the removal of the dogs.
- 6.3 For the reasons set out below, *Helmich* is readily distinguishable. NCAT’s reasoning in that decision was heavily influenced by the specific environmental context, development form and evidentiary record of the Woodlands Eco-Hamlet (**Woodlands**), all of which are materially different from the circumstances of the Harvest Estate, and limit the decision’s broader applicability.

Rural, high-conservation setting vs. urban development

- 6.4 In *Helmich*, the Woodlands was described as a rural community title development comprising approximately 100 acres of highly biodiverse bushland. NCAT accepted detailed ecological evidence that the site contained high-conservation-value vegetation, functioned as a wildlife corridor, and provided habitat for vulnerable and endangered species. The site’s location within the McPherson–Macleay overlap zone, a State-significant biodiversity hotspot, further underscored its exceptional environmental sensitivity.

- 6.5 By contrast, the Harvest Estate is an urban residential development. While environmental considerations remain relevant, it does not appear to share the conservation values or ecological sensitivity identified at Woodlands. In those circumstances, the ecological rationale supporting a strict prohibition on domestic animals in a rural, bushland-embedded development does not apply in the urban-edge context of the Harvest Estate, where land-use patterns and environmental impacts are materially different.

Environmentally sensitive environment vs. urban infrastructure

- 6.6 A further distinguishing feature of Woodlands was the deliberate integration of the development with the surrounding natural environment. NCAT accepted that lot ownership at Woodlands was materially different from most other real property in New South Wales, with native fauna regularly traversing residential lots and no meaningful separation between living areas and wildlife habitat.⁹ This feature was central to NCAT's reasoning. In addition, the use of both lot and neighbourhood property was subject to extensive regulation for environmental protection purposes.¹⁰
- 6.7 The available information indicates that Harvest Estate has the characteristics of a typical urban residential development, including established urban infrastructure and clearly defined residential lots. In that setting, ecological risks are more amenable to management through controls such as fencing, containment, supervision and location-specific restrictions. Accordingly, in our view, the near "national park-like" conditions that underpinned NCAT's reasoning in *Helmich* are not present at the Harvest Estate.

Estate wide restriction vs. localised restriction

- 6.8 Notably, a critical distinction lies in the scope of the restriction considered in *Helmich*. At Woodlands, the prohibition on cats and dogs applied estate-wide, including to all residential lots and all common or neighbourhood property. NCAT found this necessary because fauna movement occurred across the entirety of the site and could not be meaningfully separated from residential occupation.¹¹
- 6.9 Conversely at the Harvest Estate, Restriction No. 10 applies only to individual residential lots, while dogs are still permitted on estate roads, footpaths and in public reserve areas (Lots 56 and 57). As noted under Issues 1 and 2, this creates an internal inconsistency.
- 6.10 For present purposes, this demonstrates that NCAT's acceptance of an estate-wide prohibition at Woodlands does not support an arrangement where animals are banned from private lots, where they are most easily controlled, but allowed elsewhere. Unlike Woodlands, where the prohibition applied across the entire site to protect ecological integrity, the Harvest Estate restriction is limited in scope and lacks the same clarity and justification.

Evidence of harm and the reasonableness of management controls

- 6.11 In *Helmich*, NCAT placed significant weight on detailed, site-specific ecological evidence showing that even animals confined to residential lots would pose unacceptable risks to wildlife. NCAT accepted that native fauna regularly moved

⁹ *Helmich v Murch* [2025] NSWCATCD 198 at [50]-[52].

¹⁰ *Ibid* at [52].

¹¹ *Ibid* at [40].

through unfenced lots and association property, and that containment measures could not prevent impacts on fauna movement, predation risk, noise or broader environmental disturbance. NCAT also accepted evidence that containment is not fail-safe and that non-compliance by pet owners could exacerbate ecological impacts if animals were permitted within lot boundaries.

- 6.12 Based on the presently available information, we do not consider that any equivalent evidentiary foundation has been identified in relation to the Harvest Estate. To the contrary, available information suggests that ecological risks in and around the estate are managed through more targeted regulatory tools, including dog-prohibited areas declared by Council under the *Companion Animals Act 1998* (NSW) and management-based conditions applied in other development approvals such as the Solus Project. In our view, these measures are generally sufficient to manage potential impacts in an urban-edge setting, without the need for a blanket prohibition.

Conclusion

- 6.13 For the foregoing reasons, *Helmich* is clearly distinguishable and does not constrain the operation or validity of Restriction No. 10 at the Harvest Estate. The decision turned on a unique combination of factors, including a rural setting, high conservation values, estate-wide ecological integration and compelling site-specific evidence of harm. Those features are not present in the same way at the Harvest Estate. When viewed in its context, *Helmich* underscores the importance of proportionality, site-specific evidence and contextual assessment, rather than supporting the continued application of a blanket restriction in materially different circumstances.

7. Summary and recommendations

- 7.1 Taken together, our review of the presently available information indicates that there is a sound legal and practical basis upon which modification of Restriction No. 10 and the corresponding Development Consent condition may be pursued. As presently framed, the restriction operates as a blanket prohibition on the keeping of pets within private residential lots, extends beyond accepted limits of planning control, operates inconsistently, and imposes a disproportionate burden on affected lot owners relative to any demonstrated benefit to Council or the surrounding area.
- 7.2 When considered against established principles concerning property rights and proportionality, particularly those articulated by the Court of Appeal in *Cooper*, the restriction is, in our view, difficult to justify in its current form.
- 7.3 Furthermore, the ecology-based justifications originally relied upon to support Restriction No. 10 no longer appear to warrant its continued operation as an absolute prohibition. Comparative development approvals, including the Solus Project subject to equal or greater environmental sensitivity, demonstrate that contemporary planning responses typically address ecological risk through targeted management and containment measures rather than blanket bans. Having regard to the information presently available, those approaches represent a more proportionate and evidence-based means of managing potential environmental impacts.
- 7.4 Finally, for the reasons set out in Section 6 above, the factual and ecological circumstances considered in *Helmich* are materially different from those applying at the Harvest Estate. In particular, NCAT's reasoning in *Helmich* was informed by a rural, bushland-embedded eco-hamlet with high conservation values and detailed site-specific evidence of ecological harm, features that are not present at the Harvest Estate.

7.5 We trust the foregoing has addressed your queries. Should you wish to discuss this advice, please do not hesitate to contact us.

Yours faithfully
Bartier Perry

A handwritten signature in blue ink, appearing to read 'S. Levy', is positioned above the printed name and contact information.

Sharon Levy | Partner
D 8281 7818
slevy@bartier.com.au