

**Queensland**



**Subordinate Legislation 2002 No. 13**

*Taxation Administration Act 2001*

**TAXATION ADMINISTRATION REGULATION  
2002**

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## 1 Short title

This regulation may be cited as the *Taxation Administration Regulation 2002*.

## 2 Commencement

This regulation commences on 1 March 2002.

## 3 Definition

In this regulation—

“**bank bill yield rate**”, for a particular day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for—

- (a) if the day is on or after 1 March 2002 but before 1 July 2003—May 2001; or
- (b) if the day is on or after 1 July 2003—the month of May in the financial year immediately preceding the financial year in which the day occurs.<sup>1</sup>

## 4 Interest rate for general refunds—Act, s 39

For section 39(3)(b)<sup>2</sup> of the Act, the prescribed rate of interest is an annual rate equal to the sum of the bank bill yield rate, rounded to the nearest second decimal point, and 8%.

## 5 Waiver of tax law liability—Act, s 43

For section 43(1)<sup>3</sup> of the Act, the amount prescribed is \$20.00.

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1 The monthly average yield for 90-day bank accepted bills is published in the Reserve Bank of Australia Bulletin and can be accessed on the Internet at [www.rba.gov.au](http://www.rba.gov.au).

2 Section 39 (General provision about refunds) of the Act

3 Section 43 (Waiver of tax law liability) of the Act

**6 Interest rate for unpaid tax—Act, s 54**

The prescribed rate of unpaid tax interest is an annual rate equal to the sum of the bank bill yield rate, rounded to the nearest second decimal point, and 8%.

**7 Interest rate for overpayments—Act, s 61**

For section 61(3)<sup>4</sup> of the Act, the prescribed rate of interest is an annual rate equal to the bank bill yield rate, rounded to the nearest second decimal point.

**8 Recognised laws—Act, s 78**

A law stated in schedule 1 is a recognised law for the Act.

**9 Corresponding commissioner for recognised laws—Act, s 78**

(1) The corresponding commissioner for the recognised laws stated in schedule 1, other than for parts 1 and 6, is—

- (a) for part 2—the Commissioner for Australian Capital Territory Revenue under the *Taxation Administration Act 1999* (ACT); and
- (b) for part 3—the Chief Commissioner, or Commissioner of State Revenue, under the *Taxation Administration Act 1996* (NSW); and
- (c) for part 4—the Commissioner of Taxes under the *Taxation (Administration) Act 1978* (NT); and
- (d) for part 5—the Commissioner of State Taxation under the *Taxation Administration Act 1996* (SA); and
- (e) for part 7—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (VIC); and
- (f) for part 8—the Commissioner of State Revenue appointed under the *Public Sector Management Act 1994* (WA).

(2) The corresponding commissioner for a recognised law stated in schedule 1, part 1, is—

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<sup>4</sup> Section 61 (Interest on particular overpayments following court's decision) of the Act

- (a) for the *Customs Act 1901*—the Chief Executive Officer of Customs under that Act and the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth);
  - (b) for all other laws—the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth).
- (3) The corresponding commissioner for a recognised law stated in schedule 1, part 6, is—
- (a) for the following Acts—the Commissioner of State Revenue under the *Taxation Administration Act 1997*—
    - (i) *Debits Duties Act 2001*;
    - (ii) *Duties Act 2001*;
    - (iii) *Financial Institutions Duty Act 1986*;
    - (iv) *Land Tax Act 2000*;
    - (v) *Pay-roll Tax Act 1971*;
    - (vi) *Taxation Administration Act 1997*; and
  - (b) for the *Land and Income Taxation Act 1910*—the Commissioner of Taxes under that Act; and
  - (c) for the *Petroleum Products Business Franchise Licences Act 1981*—the Registrar of Petroleum Products Business Franchise Licences under that Act; and
  - (d) for the *Stamp Duties Act 1931*—the Commissioner of Stamp Duties under that Act; and
  - (e) for the *Tobacco Business Franchise Licences Act 1980*—the Registrar of Tobacco Business Franchise Licences under that Act.

## 10 Expenses for attendance—Act, s 88

- (1) The following expenses are prescribed for section 88(7)<sup>5</sup> of the Act—
- (a) the expenses incurred by a person for—
    - (i) travelling to and from the place the person is required to attend; or

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5 Section 88 (Power to require attendance) of the Act

- (ii) accommodation and meals if the person is necessarily absent from the person's place of residence to attend the place the person is required to attend;
- (b) any loss of earnings or additional expenses incurred by a person during the person's absence from the person's place of residence to attend the place the person is required to attend.

(2) The amount of the expenses to be paid to the person is the amount payable under the *Uniform Civil Procedure (Fees) Regulation 1999*, part 4, as—

- (a) for expenses mentioned in subsection (1)(a)(i)—a travelling allowance; and
- (b) for expenses mentioned in subsection (1)(a)(ii)—an accommodation allowance; and
- (c) for expenses mentioned in subsection (1)(b)—an attendance allowance.

(3) For subsection (2), a reference in the *Uniform Civil Procedure (Fees) Regulation 1999*, part 4, to the court is taken to be a reference to the place the person is required to attend.

## 11 Non-application of section 147 of Act

Section 147(1) of the Act does not apply to a taxpayer if the taxpayer is not required to pay the tax for an instrument, transaction or matter under—

- (a) an agreement between the taxpayers liable to pay the tax for the instrument, transaction or matter; or
- (b) an Act relating to the instrument, transaction or matter; or
- (c) a Court order.

## 12 Fees

The fees payable under the Act are stated in schedule 2.

**SCHEDULE 1****RECOGNISED LAWS**

section 8

**PART 1—COMMONWEALTH***Child Support (Assessment) Act 1989**Child Support (Registration and Collection) Act 1988**Customs Act 1901**Debits Tax Administration Act 1982**Diesel and Alternative Fuels Grants Scheme Act 1999**Excise Act 1901**Fringe Benefits Tax Assessment Act 1986**Fuel Sales Grants Act 2000**Income Tax Assessment Act 1936**Income Tax Assessment Act 1997**International Tax Agreements Act 1953**Petroleum Resource Rent Tax Assessment Act 1987**Product Grants and Benefits Administration Act 2000**Sales Tax Assessment Act 1992**Sales Tax Procedure Act 1934**Superannuation Guarantee (Administration) Act 1992**Taxation Administration Act 1953**Taxation (Interest on Overpayments and Early Payments) Act 1983**Taxation (Interest on Underpayments) Act 1986**Taxation (Unpaid Company Tax) Assessment Act 1982*

## SCHEDULE 1 (continued)

*Tobacco Charges Assessment Act 1955*

*Trust Recoupment Tax Assessment Act 1985*

*Wool Tax (Administration) Act 1964*

**PART 2—AUSTRALIAN CAPITAL TERRITORY**

*Ambulance Service Levy Act 1990*

*Debits Tax Act 1997*

*Duties Act 1999*

*Financial Institutions Duty Act 1987*

*Gaming Machine Act 1987*

*Insurance Levy Act 1998*

*Payroll Tax Act 1987*

*Stamp Duties and Taxes Act 1987*

*Subsidies (Liquor and Diesel) Act 1998*

*Taxation Administration Act 1999*

*Tobacco Licensing Act 1984*

**PART 3—NEW SOUTH WALES**

*Debits Tax Act 1990*

*Duties Act 1997*

*Health Insurance Levies Act 1982*

*Land Tax Act 1956*

*Land Tax Management Act 1956*

## SCHEDULE 1 (continued)

*Pay-roll Tax Act 1971*

*Petroleum Products Subsidy Act 1997*

*Premium Property Tax Act 1998*

*Stamp Duties Act 1920*

*Taxation Administration Act 1996*

**PART 4—NORTHERN TERRITORY**

Business Franchise Act 1981

*Debits Tax Act 1990*

*Energy Resource Consumption Levy Act 1985*

*Financial Institutions Duty Act 1989*

*Fuel Subsidies Act 1998*

*Pay-roll Tax Act 1978*

*Stamp Duty Act 1978*

Taxation (Administration) Act 1978

**PART 5—SOUTH AUSTRALIA**

*Debits Tax Act 1994*

*Financial Institutions Duty Act 1983*

*Land Tax Act 1936*

*Pay-roll Tax Act 1971*

*Petroleum Products Regulation Act 1995*

## SCHEDULE 1 (continued)

*Stamp Duties Act 1923*

*Taxation Administration Act 1996*

**PART 6—TASMANIA**

*Debits Duties Act 2001*

*Duties Act 2001*

*Financial Institutions Duty Act 1986*

*Land Tax Act 2000*

*Pay-roll Tax Act 1971*

*Land and Income Taxation Act 1910*

*Petroleum Products Business Franchise Licences Act 1981*

*Stamp Duties Act 1931*

*Taxation Administration Act 1997*

*Tobacco Business Franchise Licences Act 1980*

**PART 7—VICTORIA**

*Business Franchise (Petroleum Products) Act 1979*

*Business Franchise (Tobacco) Act 1974*

*Debits Tax Act 1990*

*Financial Institutions Duty Act 1982*

*Land Tax Act 1958*

*Pay-roll Tax Act 1971*

## SCHEDULE 1 (continued)

*Stamps Act 1958*

*Taxation Administration Act 1997*

**PART 8—WESTERN AUSTRALIA**

*Debits Tax Assessment Act 1990*

*Financial Institutions Duty Act 1983*

*Fuel Suppliers Licensing Act 1997*

*Land Tax Assessment Act 1976*

*Pay-roll Tax Assessment Act 1971*

*Stamp Act 1921*

*Tobacco Sellers Licensing Act 1975*

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## SCHEDULE 2

### FEES

section 12

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Returning, by post, an instrument or statement lodged for assessment—

- |   |      |
|---|------|
| (a) first instrument or statement . . . . .                     | 2.20 |
| (b) each additional instrument or statement, including a copy . | 0.75 |

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#### ENDNOTES

1. Made by the Governor in Council on 7 February 2002.
2. Notified in the gazette on 8 February 2002.
3. Laid before the Legislative Assembly on . . .
4. The administering agency is the Treasury Department.