



Taxation Administration Act 2001

Taxation Administration Regulation 2002

Reprinted as in force on 1 July 2006

Reprint No. 2A

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Information about this reprint

This regulation is reprinted as at 1 July 2006. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

Also see endnotes for information about—

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

Dates shown on reprints

Reprints dated at last amendment All reprints produced on or after 1 July 2002, hard copy and electronic, are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If a hard copy reprint is dated earlier than an electronic version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of a hard copy reprint is the same as the date shown for an electronic version previously published, it merely means that the electronic version was published before the hard copy version. Also, any revised edition of the previously published electronic version will have the same date as that version.

Replacement reprint date If the date of a hard copy reprint is the same as the date shown on another hard copy reprint it means that one is the replacement of the other.



Queensland

Taxation Administration Regulation 2002

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Taxation Administration Regulation 2002

[as amended by all amendments that commenced on or before 1 July 2006]

1 Short title

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

2 Commencement

This regulation commences on 1 March 2002.

3 Definitions

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.¹

pay-roll tax means pay-roll tax chargeable under the *Pay-roll Tax Act 1971*, section 7.²

3A Prescribed method of payment—Act, s 29

- (1) This section applies only to—
 - (a) pay-roll tax; and

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>.

2 *Pay-roll Tax Act 1971*, section 7 (Imposition of pay-roll tax on taxable wages) Section 7 was renumbered as section 10 under the *Pay-roll Tax Act 1971*, section 52.

- (b) penalty tax and unpaid tax interest payable in relation to pay-roll tax.
- (2) For section 29(b) of the Act, an amount of tax or interest mentioned in subsection (1) may be paid to the commissioner by—
 - (a) electronic funds transfer; or
 - (b) direct debit; or
 - (c) BPAY facility.
- (3) In this section—

BPAY facility means a facility by that name offered by BPAY Pty Limited ACN 079 137 518.

4 Interest rate for general refunds—Act, s 39

For section 39(3)(b)³ 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)⁴ of the Act, the amount prescribed is \$20.00.

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)⁵ 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.

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

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

5 Section 61 (Interest on particular overpayments following court's decision) of the Act

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 as follows—
 - (a) for part 2—the Commissioner for Australian Capital Territory Revenue under the *Taxation Administration Act 1999* (ACT);
 - (b) for part 3—the Chief Commissioner, or Commissioner of State Revenue, under the *Taxation Administration Act 1996* (NSW);
 - (c) for part 4—the Commissioner of Taxes under the *Taxation (Administration) Act 1978* (NT);
 - (d) for part 5—the Commissioner of State Taxation under the *Taxation Administration Act 1996* (SA);
 - (e) for part 7—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (VIC);
 - (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 as follows—
 - (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 as follows—
 - (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* (repealed);
- (iv) *Land Tax Act 2000*;
- (v) *Pay-roll Tax Act 1971*;
- (vi) *Taxation Administration Act 1997*;
- (b) for the repealed *Land and Income Taxation Act 1910*—the person performing the functions and duties, and exercising the powers, of the Commissioner of Taxes under that Act;
- (c) for the repealed *Petroleum Products Business Franchise Licences Act 1981*—the person performing the functions and duties, and exercising the powers, of the Registrar of Petroleum Products Business Franchise Licences under that Act;
- (d) for the repealed *Stamp Duties Act 1931*—the person performing the functions and duties, and exercising the powers, of the Commissioner of Stamp Duties under that Act;
- (e) for the repealed *Tobacco Business Franchise Licences Act 1980*—the person performing the functions and duties, and exercising the powers, of 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)⁶ 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
 - (ii) accommodation and meals if the person is necessarily absent from the person's place of

⁶ Section 88 (Power to require attendance) of the Act

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.

10A Giving document to commissioner—Act, ss 143(c) and 144

- (1) This section applies to a person who is required to give any of the following documents to the commissioner under the *Pay-roll Tax Act 1971*—
- (a) an annual or final return, or a periodic return for which the periodic liability is nil, under that Act;
 - (b) a notice under section 41C⁷ of that Act.
- (2) The person may, by an electronic communication, give an electronic form of the document to the commissioner by using the department's information system for receiving the electronic form of the document.

⁷ *Pay-roll Tax Act 1971*, section 41C (Notification requirement—employers required to work out fixed periodic deduction)

Section 41C was renumbered as section 86 under the *Pay-roll Tax Act 1971*, section 52.

(3) For section 144(1)(c) of the Act, the prescribed time for the electronic form of the document is when it enters the department's information system for receiving the electronic form of the document.

(4) In this section—

electronic communication means a communication of information in the form of data, text or images by guided or unguided electronic energy.

information system means a system for generating, sending, receiving, storing or otherwise processing electronic communications.

11 Non-application of s 147 of Act

(1) 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.

(2) Subsection (1)(a) does not apply to the payment of pay-roll tax by a taxpayer.

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
(repealed)

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 (repealed)

Taxation (Unpaid Company Tax) Assessment Act 1982
(repealed)

Schedule 1 (continued)*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**Stamp Duties Act 1923**Taxation Administration Act 1996*

Schedule 1 (continued)

Part 6 **Tasmania**

Debits Duties Act 2001

Duties Act 2001

Financial Institutions Duty Act 1986 (repealed)

Land and Income Taxation Act 1910 (repealed)

Land Tax Act 2000

Pay-roll Tax Act 1971

Petroleum Products Business Franchise Licences Act 1981
(repealed)

Stamp Duties Act 1931 (repealed)

Taxation Administration Act 1997

Tobacco Business Franchise Licences Act 1980 (repealed)

Part 7 **Victoria**

Business Franchise (Petroleum Products) Act 1979

Business Franchise (Tobacco) Act 1974

Debits Tax Act 1990

Duties Act 2000

Financial Institutions Duty Act 1982

Land Tax Act 1958

Pay-roll Tax Act 1971

Stamps Act 1958 (repealed)

Taxation Administration Act 1997

Schedule 1 (continued)

Part 8**Western Australia**

Debits Tax Assessment Act 1990 (repealed)

Debits Tax Assessment Act 2002

Financial Institutions Duty Act 1983

Fuel Suppliers Licensing Act 1997

Land Tax Assessment Act 1976 (repealed)

Land Tax Assessment Act 2002

Pay-roll Tax Assessment Act 1971 (repealed)

Pay-roll Tax Assessment Act 2002

Stamp Act 1921

Taxation Administration Act 2003

Tobacco Sellers Licensing Act 1975 (repealed)

Endnotes

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2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 1 July 2006. Future amendments of the Taxation Administration Regulation 2002 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

3 Key

Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No.[X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
o in c	= order in council	s	= section
om	= omitted	sch	= schedule
orig	= original	sdiv	= subdivision
p	= page	SIA	= Statutory Instruments Act 1992
para	= paragraph	SIR	= Statutory Instruments Regulation 2002
prec	= preceding	SL	= subordinate legislation
pres	= present	sub	= substituted
prev	= previous	unnum	= unnumbered

4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	none	1 March 2002	1 March 2002
1A	2002 SL No. 148	21 June 2002	21 June 2002

Reprint No.	Amendments included	Effective	Notes
1B	2002 SL No. 304	1 January 2003	
1C	2003 SL No. 220	19 September 2003	
1D	2004 SL No. 86	1 July 2004	
1E	2004 SL No. 268 2005 SL No. 123	1 July 2005	R1E withdrawn, see R2
2	—	1 July 2005	
2A	2006 SL No. 127	1 July 2006	

5 List of legislation

Taxation Administration Regulation 2002 SL No. 13

made by the Governor in Council on 7 February 2002

notfd gaz 8 February 2002 pp 442–3

ss 1–2 commenced on date of notification

remaining provisions commenced 1 March 2002 (see s 2)

exp 1 September 2012 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

Revenue and Other Legislation Amendment Regulation (No. 1) 2002 SL No. 148 pts 1, 4

notfd gaz 21 June 2002 pp 783–4

commenced on date of notification

Revenue and Other Legislation Amendment Regulation (No. 2) 2002 SL No. 304 ss 1, 2(2), pt 4

notfd gaz 22 November 2002 pp 1018–21

ss 1–2 commenced on date of notification

remaining provisions commenced 1 January 2003 (see s 2(2))

Revenue Legislation Amendment Regulation (No. 1) 2003 SL No. 220 pts 1, 3

notfd gaz 19 September 2003 pp 219–21

commenced on date of notification

Revenue Legislation Amendment Regulation (No. 2) 2004 SL No. 86 pts 1, 5

notfd gaz 25 June 2004 pp 573–81

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2004 (see s 2)

Taxation Legislation Amendment Regulation (No. 1) 2004 SL No. 268 pts 1, 3

notfd gaz 10 December 2004 pp 1195–8

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2005 (2005 SL No. 8)

Revenue Legislation Amendment Regulation (No. 1) 2005 SL No. 123 pts 1, 5

notfd gaz 24 June 2005 pp 639–45

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2005 (see s 2)

Revenue Legislation Amendment Regulation (No. 1) 2006 SL No. 127 pts 1, 5

notfd gaz 16 June 2006 pp 787–90

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2006 (see s 2)

6 List of annotations

Definitions**prov hdg** sub 2004 SL No. 268 s 15(1)**s 3** def “**pay-roll tax**” ins 2004 SL No. 268 s 15(2)**Prescribed method of payment—Act, s 29****s 3A** ins 2004 SL No. 268 s 16**Corresponding commissioner for recognised laws—Act, s 78****s 9** amd 2002 SL No. 148 s 12; 2003 SL No. 220 s 5**Giving document to commissioner—Act, ss 143(c) and 144****s 10A** ins 2004 SL No. 268 s 17**Non-application of s 147 of Act****prov hdg** amd 2004 SL No. 268 s 18(1)**s 11** amd 2004 SL No. 268 s 18(2)**Amount payable for administrative function****s 12** sub 2004 SL No. 86 s 10

om 2006 SL No. 127 s 12

SCHEDULE 1—RECOGNISED LAWS

amd 2003 SL No. 220 s 6

SCHEDULE 2—AMOUNT PAYABLE FOR ADMINISTRATIVE FUNCTION

sch hdg sub 2004 SL No. 86 s 11(1)
sch 2 sub 2002 SL No. 304 s 9
amd 2004 SL No. 86 s 11(2); 2005 SL No. 123 s 10
om 2006 SL No. 127 s 13