



Queensland

# **Revenue and Other Legislation Amendment Act (No. 2) 2007**

**Act No. 42 of 2007**





## Queensland

# Revenue and Other Legislation Amendment Act (No. 2) 2007

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Queensland

## **Revenue and Other Legislation Amendment Act (No. 2) 2007**

### **Act No. 42 of 2007**

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**An Act to amend Acts administered by the Treasurer**

**[Assented to 11 September 2007]**

**The Parliament of Queensland enacts—**

**Part 1 Preliminary**

**1 Short title**

This Act may be cited as the *Revenue and Other Legislation Amendment Act (No. 2) 2007*.

**2 Commencement**

- (1) Part 2, divisions 1 and 2 commence on 7 January 2008.
- (2) Part 2, division 3 commences on 4 February 2008.

**Part 2 Amendment of Duties Act 2001**

**Division 1 Preliminary**

**3 Act amended in pt 2**

This part amends the *Duties Act 2001*.

**Division 2 Amendments commencing on 7 January 2008**

**4 Amendment of s 445 (Notice of registration)**

Section 445(2)—

*insert—*

‘(j) the self assessor’s client number.’.



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## 5 Amendment of s 452 (Notice of registration)

Section 452(2)—

*insert—*

‘(j) the self assessor’s client number.’.

## 6 Amendment of s 492 (Way instruments are stamped)

(1) Section 492(a), ‘with an impressed stamp indicating the payment’—

*omit, insert—*

‘by endorsing it with particulars of the payment’.

(2) Section 492(b), ‘with an impressed stamp indicating’—

*omit, insert—*

‘by endorsing it with an indication that’.

(3) Section 492(c), ‘with a stamp indicating’—

*omit, insert—*

‘by endorsing it with an indication that’.

## 7 Insertion of new ch 17, pt 8

Chapter 17—

*insert—*

# ‘Part 8 Savings and transitional provisions for Revenue and Other Legislation Amendment Act (No. 2) 2007

## ‘587 Savings provision about properly stamped instruments

‘(1) A reference in this Act to an instrument that is properly stamped includes—

- (a) an instrument stamped with an impressed stamp or other stamp under section 492 before the commencement day; and
- (b) an instrument stamped with an impressed stamp or other stamp, during the transitional period, in a way that complies with section 492 as in force immediately before the commencement day.

‘(2) In this section—

*commencement day* means 7 January 2008.

*transitional period* means the period of 1 year starting on 7 January 2008.’.

## 8 Amendment of sch 6 (Dictionary)

Schedule 6—

*insert*—

‘*client number*, of a self assessor, means the client number stated in the self assessor’s notice of registration.’.

## Division 3 Amendments commencing on 4 February 2008

### 9 Amendment of s 455 (Lodging returns)

- (1) Section 455(1)(c), ‘endorse the instruments to which each return relates’—

*omit, insert*—

‘stamp the instruments to which each return relates by endorsing them’.

- (2) Section 455(2)(a)—

*omit, insert*—

‘(a) an instrument for which duty is imposed must be endorsed with the following—

- (i) a reference to this Act’s short title;

- (ii) the self-assessor's client number;
- (iii) the transaction number for the instrument;
- (iv) the amounts of any duty, assessed interest and penalty tax paid on the instrument;
- (v) the date the endorsement is made;
- (vi) the signature of the individual completing the endorsement;
- (vii) other matters stated in the self assessor's notice of registration; and'.

(3) Section 455—

*insert—*

'(5) In this section—

***transaction number***, for an instrument endorsed by a self assessor, means the transaction number—

- (a) assigned to the instrument by the self assessor under a system stated in the self assessor's notice of registration; or
- (b) assigned to the instrument, and notified to the self assessor, under a system administered by the commissioner.'

## 10 Insertion of new s 481A

After section 481—

*insert—*

### '481A Offence to endorse instrument incorrectly or illegibly

- '(1) This section applies if an instrument is endorsed—
  - (a) by a self assessor registered under chapter 12, part 2 or 3 or an officer or employee of a self assessor registered under chapter 12, part 2 or 3; or
  - (b) by someone else in contravention of section 481.
- '(2) The person making the endorsement commits an offence if—

- (a) for a person mentioned in subsection (1)(a), the endorsement incorrectly states—
  - (i) the self-assessor’s client number; or
  - (ii) the transaction number for the instrument; or
- (b) for a person mentioned in subsection (1)(b), the endorsement states a number purporting to be—
  - (i) a client number; or
  - (ii) a transaction number for the instrument; or
- (c) the endorsement incorrectly states the amount of duty, assessed interest or penalty tax paid on the instrument; or
- (d) the endorsement contains other information that the person knows, or should reasonably know, is false or misleading in a material particular; or
- (e) the person—
  - (i) obscures all or part of the endorsement; or
  - (ii) otherwise makes all or part of the endorsement illegible.

Maximum penalty—100 penalty units.

‘(3) In this section—

*transaction number* see section 455(5).’

## 11 **Amendment of s 488 (Commissioner may require payment of penalty)**

- (1) Section 488(1)(b) and (c)—  
*renumber* as section 488(1)(c) and (d).
- (2) Section 488(1)—  
*insert*—  
‘(b) a person contravenes section 481A in relation to the endorsement of an instrument; or’.
- (3) Section 488(2)(a), after ‘return’—

---

*insert—*

‘, instrument’.

**12 Amendment of s 491 (When is an instrument *properly stamped*)**

Section 491(1), ‘endorsed under section’—

*omit.*

**13 Replacement of s 587 (Savings provision about properly stamped instruments)**

Section 587—

*omit, insert—*

**‘587 Definitions for pt 8**

‘In this part—

*agent self assessor* means a self assessor registered under chapter 12, part 3.

*amending Act* means the *Revenue and Other Legislation Amendment Act (No. 2) 2007*.

**‘588 Delayed application of amendments to agent self assessors**

‘For the period up to and including 2 March 2008—

(a) sections 455, 488 and 491 apply to an agent self assessor as if the amending Act, part 2, division 3, had not commenced; and

(b) section 481A does not apply to an agent self assessor.

**‘589 Savings provision about properly stamped instruments**

‘(1) A reference in this Act to an instrument that is properly stamped includes—

- (a) an instrument endorsed under section 455(1)(c) before the commencement day; and
- (b) an instrument stamped with an impressed stamp or other stamp under section 492 before the commencement day; and
- (c) an instrument stamped with an impressed stamp or other stamp, during the transitional period, in a way that complies with section 492 as in force immediately before the commencement day.

‘(2) In this section—

*commencement day* means—

- (a) for an instrument endorsed under section 455(1)(c) by an agent self assessor—3 March 2008; or
- (b) for another instrument endorsed under section 455(1)(c)—4 February 2008; or
- (c) otherwise—7 January 2008.

*transitional period* means the period of 1 year starting on 7 January 2008.’.

## Part 3 **Amendment of Energy Assets (Restructuring and Disposal) Act 2006**

### 14 Act amended in pt 3

This part amends the *Energy Assets (Restructuring and Disposal) Act 2006*.

### 15 Insertion of new s 4A

After section 4—

*insert—*

**‘4A Energy entities**

‘(1) In this Act—

*energy entity* means a 2006 project energy entity or a 2007 project energy entity.

‘(2) However—

(a) if a provision of this Act applies only to the 2006 project, a reference in the provision to an energy entity is a reference to a 2006 project energy entity; and

(b) if a provision of this Act applies only to the 2007 project, a reference in the provision to an energy entity is a reference to a 2007 project energy entity.’

**16 Amendment of s 5 (Meaning of *energy entity*)**

(1) Section 5, heading—

*omit, insert—*

**‘5 2006 project energy entities’.**

(2) Section 5(1), ‘an *energy entity*’—

*omit, insert—*

‘a *2006 project energy entity*’.

(3) Section 5(1)(e), before ‘project’—

*insert—*

‘2006’.

(4) Section 5(1)(f) and (2), ‘an energy entity’—

*omit, insert—*

‘a 2006 project energy entity’.

**17 Insertion of new ss 5A and 5B**

After section 5—

*insert—*

**‘5A 2007 project energy entities**

‘(1) Each of the following is a *2007 project energy entity*—

- 
- (a) Queensland Power Trading Corporation (*QPTC*);
  - (b) Stanwell Corporation Limited ACN 078 848 674 (*Stanwell*);
  - (c) Tarong Energy Corporation Limited ACN 078 848 736 (*Tarong*);
  - (d) a company of which QPTC, Stanwell or Tarong is the ultimate holding company;
  - (e) a government company established for the 2007 project;
  - (f) a company that was a 2007 project energy entity under paragraph (d), all of whose shares have been transferred to the State or to a government company mentioned in paragraph (e).
- ‘(2) To remove any doubt, it is declared that a company is not a 2007 project energy entity if it is not—
- (a) a company ultimately owned by the State; or
  - (b) a company of which QPTC, Stanwell or Tarong is the ultimate holding company.

## ‘5B Projects

- ‘(1) In this Act—
- project* means the 2006 project or the 2007 project.
- ‘(2) However, if a provision of this Act applies only to the 2006 project or only to the 2007 project, a reference in the provision to the project is a reference only to the project to which the provision applies.’.

## 18 Amendment of s 6 (Meaning of *project*)

- (1) Section 6, heading—
- omit, insert—*

### ‘6 The 2006 project’.

- (2) Section 6(1), ‘The *project*’—
- omit, insert—*



‘The **2006 project**’.

(3) Section 6(2), ‘The project’—

*omit, insert—*

‘The 2006 project’.

(4) Section 6—

*insert—*

‘(4) A reference in this section to an energy entity is a reference to a 2006 project energy entity.’.

## 19 Insertion of new s 6A

After section 6—

*insert—*

### ‘6A The 2007 project

‘(1) The **2007 project** is—

(a) the taking of steps, including establishing companies, restructuring businesses, assets and liabilities of energy entities, disposing of energy entities and granting and dealing with authorities—

(i) to facilitate the disposal of particular gas and electricity businesses of energy entities; and

(ii) for associated purposes relating to the continuing operation of energy entities; and

(b) the disposal of the gas and electricity businesses, including by the disposal of energy entities; and

(c) the taking of steps for purposes relating to the winding up of QPTC.

‘(2) A reference in this section to an energy entity is a reference to a 2007 project energy entity.

‘(3) In this section—

*authorities* includes—

- (a) licences, approvals, accreditations, registrations and exemptions; and
- (b) applications for authorities.’.

## **20 Insertion of new s 7A**

Part 3—

*insert—*

### **‘7A Application of pt 3**

‘This part applies to the 2006 project and the 2007 project.

*Note—*

Under section 52, the Minister may not perform a function under this part—

- for the 2006 project, on or after the FRC day (1 July 2007); or
- for the 2007 project, on or after 1 July 2008 (except as provided in section 52(3)).’.

## **21 Amendment of s 9 (Transfer notice)**

- (1) Section 9(1)(f), after ‘another energy entity’—

*insert—*

‘or the State is the successor in law of an energy entity’.

- (2) Section 9(1)(g), after ‘another energy entity’—

*insert—*

‘or the State’.

## **22 Insertion of new s 11A**

Part 4, division 1—

*insert—*

### **‘11A Application of pt 4**

‘This part applies only to the 2006 project.

*Note—*

Under section 52, the Minister may not perform a function under this part on or after the FRC day (1 July 2007).’.

**23 Amendment of pt 5 hdg (Electricity authorities)**

Part 5 heading, after ‘**authorities**’—

*insert—*

‘**(2006 project)**’.

**24 Insertion of new s 31A**

Part 5, division 1—

*insert—*

**‘31A Application of pt 5**

‘This part applies only to the 2006 project.

*Note—*

Under section 52, the Minister may not perform a function under this part on or after the FRC day (1 July 2007).’.

**25 Insertion of new pts 5A–5C**

After part 5—

*insert—*

**‘Part 5A Electricity authorities (2007 project)**

**‘Division 1 Preliminary**

**‘45A Application of pt 5A**

‘This part applies only to the 2007 project.

*Note—*

Under section 52, the Minister may not perform a function under this part on or after 1 July 2008.

---

**‘45B Definition for pt 5A**

‘In this part—

*Electricity Act* means the *Electricity Act 1994*.

**‘45C Words have meanings given by Electricity Act**

‘Words defined in the Electricity Act and used in this part have the same meanings as they have in the Electricity Act.

**‘45D Performance of regulator’s functions**

- ‘(1) This part provides for the Minister to perform particular functions of the regulator in relation to energy entities.
- ‘(2) The Minister may perform the functions for the purpose of the project.
- ‘(3) A thing done by the Minister under this part has effect as if it had been done by the regulator under the Electricity Act.
- ‘(4) This part does not limit the functions of the regulator or energy Minister under the Electricity Act, including the regulator’s functions relating to a special approval given under division 2.

*Example—*

A special approval given by the Minister under division 2 may be amended by the regulator under the Electricity Act.

**‘45E Review or appeal of decisions**

‘To remove any doubt, it is declared that a decision by the Minister under this part is not a decision that may be the subject of a review, stay or appeal under the Electricity Act, chapter 10.

**‘Division 2 Special approvals****‘45F Giving of special approval**

- ‘(1) The Minister may give a special approval to an energy entity.

- ‘(2) The Minister may impose conditions on the special approval the Minister considers appropriate.
- ‘(3) The special approval may state the term of the special approval.
- ‘(4) As soon as practicable after giving the special approval, the Minister must notify the regulator.
- ‘(5) The Electricity Act, chapter 9, part 5, division 1 does not apply to the giving of a special approval by the Minister under this section.
- ‘(6) However, the Electricity Act applies to a special approval given under this section as if the special approval had been given by the regulator under the Electricity Act, chapter 9, part 5, division 1.

#### **‘45G Amendment, cancellation or transfer of special approval**

- ‘(1) This section applies to a special approval held by an energy entity.
- ‘(2) The Minister may, by giving a written notice to the energy entity, take any of the following actions under this section—
  - (a) amend the special approval or the conditions stated in the special approval;
  - (b) cancel the special approval;
  - (c) transfer the special approval to another energy entity.
- ‘(3) As soon as practicable after taking the action, the Minister must notify the regulator.
- ‘(4) The Electricity Act, chapter 5, part 4 and chapter 9, part 5, divisions 2 and 3 do not apply to the taking of the action by the Minister.

#### **‘45H Surrender of special approval**

- ‘(1) An energy entity that holds a special approval may surrender it by giving written notice to the Minister and, for that

purpose, the Electricity Act, section 213 applies as if a reference to the regulator were a reference to the Minister.

- ‘(2) As soon as practicable after a special approval is surrendered under subsection (1), the Minister must notify the regulator.

### **‘Division 3                   Accreditations**

#### **‘45I    Transfer of accreditation**

- ‘(1) This section applies to an accreditation held by an energy entity.
- ‘(2) The Minister may, by giving written notice to the regulator, transfer the accreditation to another energy entity.
- ‘(3) The Electricity Act, chapter 5A, part 2, division 4, subdivision 1 does not apply to a transfer under this section.
- ‘(4) However, the transfer has effect as if it had been done under the Electricity Act, chapter 5A, part 2, division 4, subdivision 1.

### **‘Division 4                   Scheme participants**

#### **‘45J    Registration as scheme participant**

- ‘(1) The Minister may give a written notice to the regulator asking the regulator to register an energy entity as a scheme participant.
- ‘(2) On receiving the notice, the regulator must, by complying with the Electricity Act, section 135JH, register the energy entity as a scheme participant in the scheme participant register.
- ‘(3) The Electricity Act, sections 135I and 135IA do not apply to registration under this section.
- ‘(4) However, the registration has effect as if it had been effected under the Electricity Act, chapter 5A, part 6.

---

## ‘Division 5                    Liable load exemptions

### ‘45K    Application of Electricity Act

‘The Electricity Act applies to a liable load exemption granted under this division as if the exemption had been granted under the Electricity Act by the regulator.

### ‘45L    Grant of renewable energy exemption

- ‘(1) The Minister may grant a renewable energy exemption to an energy entity.
- ‘(2) The Electricity Act, sections 135GS to 135GU and 135GV(4) do not apply to the granting of the exemption.
- ‘(3) The Electricity Act, sections 135GV(1) to (3) and 135GW apply to the granting of the exemption as if—
  - (a) a reference to the regulator were a reference to the Minister; and
  - (b) a reference to the applicant were a reference to the energy entity.
- ‘(4) As soon as practicable after granting the exemption, the Minister must notify the regulator.
- ‘(5) In this section—

*renewable energy exemption* means a liable load exemption under the Electricity Act, chapter 5A, part 5, division 6, subdivision 3.

### ‘45M    Grant of power station auxiliary load exemption

- ‘(1) The Minister may grant a power station auxiliary load exemption to an energy entity.
- ‘(2) The Electricity Act, sections 135H to 135HB and 135HC(3) do not apply to the granting of the exemption.
- ‘(3) The Electricity Act, section 135HC(1) and (2) apply to the granting of the exemption as if—

- (a) a reference to the regulator were a reference to the Minister; and
  - (b) a reference to the applicant were a reference to the energy entity.
- ‘(4) As soon as practicable after granting the exemption, the Minister must notify the regulator.
- ‘(5) In this section—
- power station auxiliary load exemption* means a liable load exemption under the Electricity Act, chapter 5A, part 5, division 6, subdivision 4.

#### ‘45N Amendment of liable load exemption

- ‘(1) The Minister may amend a liable load exemption in force for an energy entity by giving the energy entity an amended certificate of exemption that reflects the amendment.
- ‘(2) As soon as practicable after making the amendment, the Minister must give copies of the amended certificate to the regulator and any interested person.
- ‘(3) The Electricity Act, chapter 5A, part 5, division 6, subdivision 6 does not apply to the making of the amendment by the Minister.
- ‘(4) However, the amendment has effect as if it had been made by the regulator under the Electricity Act, chapter 5A, part 5, division 6, subdivision 6.

## ‘Part 5B Environmental authorities

### ‘45O Application of pt 5B

‘This part applies only to the 2007 project.

*Note—*

Under section 52, the Minister may not perform a function under this part on or after 1 July 2008.



---

**‘45P Definitions for pt 5B**

‘In this part—

*administering authority* see the Environmental Act, schedule 3.

*Environmental Act* means the *Environmental Protection Act 1994*.

*environmental authority (petroleum activities)* see the Environmental Act, section 74(2).

**‘45Q Transfer of environmental authority or application**

‘(1) This section applies to—

- (a) an environmental authority (petroleum activities) held by an energy entity; or
- (b) an application made by an energy entity for an environmental authority (petroleum activities).

‘(2) For the purpose of the project, the Minister may, by giving written notice to the administering authority, transfer the authority or application to another energy entity.

‘(3) Subject to subsection (5), the Environmental Act, chapter 4A, part 4 does not apply to a transfer under this section.

‘(4) However, the transfer has effect as if it had been done under the Environmental Act, chapter 4A, part 4.

‘(5) The Environmental Act, section 136 applies to the administering authority as if a reference in that section to deciding to approve a transfer were a reference to receiving a notice from the Minister under this section.

**‘Part 5C Petroleum authorities****‘45R Application of pt 5C**

‘This part applies only to the 2007 project.

*Note—*

Under section 52, the Minister may not perform a function under this part on or after 1 July 2008.

**‘45S Definitions for pt 5C**

‘In this part—

***Petroleum Act*** means the *Petroleum and Gas (Production and Safety) Act 2004*.

***petroleum Minister*** means the Minister administering the Petroleum Act.

***pipeline licence*** see the Petroleum Act, section 18(1)(f).

**‘45T Transfer of pipeline licence**

- ‘(1) This section applies to a pipeline licence held by an energy entity.
- ‘(2) For the purpose of the project, the Minister may, by giving written notice to the petroleum Minister, transfer the licence to another energy entity.
- ‘(3) The Petroleum Act, chapter 5, part 10 does not apply to a transfer under this section.
- ‘(4) However, the transfer has effect as if it were a permitted dealing carried out under the Petroleum Act, chapter 5, part 10.

**‘45U Transfer of application for pipeline licence**

- ‘(1) This section applies to an application for a pipeline licence made by an energy entity under the Petroleum Act.
- ‘(2) For the purpose of the project, the Minister may, by giving written notice to the petroleum Minister, transfer the application to another energy entity.
- ‘(3) The Petroleum Act, section 844(1) does not apply to a transfer under this section.

- ‘(4) However, the transfer has effect as if it had been done by amending the application under the Petroleum Act, section 844.’.

## 26 Amendment of s 52 (Time within which Minister may act)

- (1) Section 52, ‘part 3, 4 or 5’—  
*omit, insert—*  
‘part 3 for the 2006 project, or under part 4 or 5.’.
- (2) Section 52—  
*insert—*
- ‘(2) Subject to subsection (3), the Minister may not perform a function under part 3 for the 2007 project on or after 1 July 2008.
- ‘(3) The Minister may perform a function under part 3 on or after 1 July 2008 to the extent the Minister considers necessary or convenient for a purpose relating to the winding up of QPTC, including—
- (a) providing for the State to be the successor in law of QPTC; and
  - (b) transferring assets or liabilities of QPTC to the State; and
  - (c) making provision for legal proceedings that are being, or may be, taken by or against QPTC to be continued or taken by or against the State.
- ‘(4) The Minister may not perform a function under part 5A, 5B or 5C on or after 1 July 2008.’.

## 27 Amendment of sch (Dictionary)

- (1) Schedule—  
*insert—*  
‘**2006 project** see section 6.  
**2006 project energy entity** see section 5.’

**2007 project** see section 6A.

**2007 project energy entity** see section 5A.

**administering authority**, for part 5B, see section 45P.

**Environmental Act**, for part 5B, see section 45P.

**environmental authority (petroleum activities)**, for part 5B, see section 45P.

**Petroleum Act**, for part 5C, see section 45S.

**petroleum Minister**, for part 5C, see section 45S.

**pipeline licence**, for part 5C, see section 45S.

**QPTC** see section 5A(1)(a).

**Stanwell** see section 5A(1)(b).

**Tarong** see section 5A(1)(c).’.

- (2) Schedule, definition *Electricity Act*, ‘section 32’—  
*omit, insert*—  
‘sections 32 and 45B’.
- (3) Schedule, definition *energy entity*, ‘section 5’—  
*omit, insert*—  
‘section 4A’.
- (4) Schedule, definition *project*, ‘section 6’—  
*omit, insert*—  
‘section 5B’.

## Part 4 **Amendment of Fuel Subsidy Act 1997**

### 28 **Act amended in pt 4**

This part amends the *Fuel Subsidy Act 1997*.

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**29 Amendment of s 142 (Service of documents on commissioner)**

(1) Section 142(2)(c)—

*renumber* as section 142(2)(d).

(2) Section 142(2)—

*insert*—

‘(c) giving it to a person mentioned in paragraph (a) under the *Electronic Transactions (Queensland) Act 2001*; or’.

**Part 5 Amendment of Gaming Machine Act 1991**

**30 Act amended in pt 5**

This part amends the *Gaming Machine Act 1991*.

**31 Amendment of s 29 (Appeals to Minister)**

Section 29(9)—

*insert*—

‘(bb) under section 59(2)(a)(iii), fixing the number of operating authorities to be transferred to premises if that number is less than the number sought in the application relating to the premises; or’.

**32 Amendment of s 55A (Applications of significant community impact)**

Section 55A(1)(a), after ‘licence’—

*insert*—

‘including an application to grant a gaming machine licence in place of a licence to be surrendered under section 95’.

**33 Insertion of new s 56A**

After section 56—

*insert—*

**‘56A Application for gaming machine licence for new premises**

‘(1) Subsection (2) applies if—

- (a) an applicant, under section 56, for a gaming machine licence (a *new licence*) is the holder of a gaming machine licence for category 1 licensed premises (an *old licence*); and
- (b) because of exceptional circumstances—
  - (i) the applicant intends to give the chief executive notification under section 95 to surrender the old licence; and
  - (ii) the application is for a new licence, in place of the old licence, for category 1 licensed premises (*new premises*); and
  - (iii) the applicant wishes to have some or all of the applicant’s operating authorities for the premises to which the old licence relates (the *old premises*) transferred to the new premises.

‘(2) The application—

- (a) must be accompanied by notification under section 95 to surrender the old licence; and
- (b) must relate only to new premises situated—
  - (i) in the same authority region as the old premises; and
  - (ii) within the local community area for the old premises; and
- (c) must not relate to more than the number of gaming machines fixed for the old licence; and
- (d) must not relate to hours of gaming that extend outside the hours fixed for the old licence; and

- (e) must state the number of operating authorities the applicant wishes to have transferred to the new premises; and
- (f) must include information about the applicant's exceptional circumstances.

*Examples of exceptional circumstances—*

- 1 The applicant may have received, under the *Acquisition of Land Act 1967*, a notice of intention to resume relating to the land on which the old premises are situated or the land may be being acquired under another Act.
- 2 The old premises are situated in a shopping centre that is to be redeveloped.

‘(3) In this section—

***local community area*** has the meaning given by the guideline named ‘Guidelines—Community Impact Statement’ issued by the commission under section 17 of the Act.

***local community area***, for the old premises, means the area that would, under a community impact statement prepared under section 55B, be the local community area for the old premises if an application were being made in relation to the old premises.’.

### **34 Amendment of s 57 (Recommendation by chief executive about application for gaming machine licence)**

(1) Section 57(3)—

*insert—*

‘(g) for an application mentioned in section 56A—whether the chief executive is satisfied there are exceptional circumstances for transferring the operating authorities mentioned in section 56A(1)(b)(iii) to the premises to which the application relates.’.

(2) Section 57(10)—

*insert—*

‘(c) for an application mentioned in section 56A—

- (i) whether the chief executive recommends the transfer of any of the applicant's operating authorities mentioned in the application; and
- (ii) if the chief executive recommends the transfer, the number of the applicant's operating authorities the chief executive considers appropriate to be transferred.'.

(3) Section 57, after subsection (10)—

*insert—*

'(10AA) The chief executive must not recommend the transfer, under subsection (10)(c)(ii), of a number of operating authorities that is more than the number of gaming machines the chief executive considers appropriate for the premises to which the application relates.'

**35      Amendment of s 59 (Number of gaming machines and hours of gaming to be fixed on grant of gaming machine licence)**

(1) Section 59, heading—

*omit, insert—*

**'59      Particulars to be fixed on grant of gaming machine licence'**

(2) Section 59(2)(a)(ii)—

*omit, insert—*

- '(ii) fix the hours of gaming for the premises; and
- (iii) for an application mentioned in section 56A—fix the number of operating authorities to be transferred to the premises; or'

(3) Section 59—

*insert—*

'(5) For an application mentioned in section 56A—

- (a) if the number of operating authorities fixed for the premises is the number sought in the application—the



chief executive must immediately give the applicant written notice of the decision; or

- (b) if the number of operating authorities fixed for the premises is not the number sought in the application—the chief executive must immediately give the applicant an information notice for the decision.’.

**36 Amendment of s 80A (When gaming machine licence lapses and number of approved gaming machines changes)**

- (1) Section 80A(3) and (4)—

*omit.*

- (2) Section 80A(4A), words before paragraph (a)(ii)—

*omit, insert—*

- ‘(3) The commission may fix a date that is the relevant date for particular licensed premises if—

- (a) the licensee—

- (i) applies in writing to the commission, for deferment of the relevant date, before the day that is 2 years after the day the licence was granted by the commission; and’.

- (3) Section 80A(4B), ‘(4A)’—

*omit, insert—*

‘(3)’.

- (4) Section 80A(4B)—

*renumber* as section 80A(4).

- (5) Section 80A(6), definition *relevant date*—

*omit, insert—*

‘**relevant date**, for a gaming machine licence, means—

- (a) the date that is 2 years after the day the licence was granted; or

- (b) for premises for which the commission has fixed a date under subsection (3)—the date fixed by the commission or an earlier date on which the deferment ceases to operate under subsection (5).’.

**37 Amendment of s 85AA (When approval lapses and number of additional gaming machines changes)**

- (1) Section 85AA(4)(a)(i), ‘6 months’—

*omit, insert—*

‘1 year’.

- (2) Section 85AA(4)(a)(ii)—

*renumber* as section 85AA(4)(a)(iii).

- (3) Section 85AA(4)(a)—

*insert—*

‘(ii) includes in the application information about the licensee’s exceptional circumstances for seeking a deferment under this subsection; and’.

- (4) Section 85AA(4)(b) and example—

*omit, insert—*

‘(b) the commission is, after considering the application and any information or materials given or requested under paragraph (a)(ii) or (iii), satisfied there are exceptional circumstances for the deferment.

*Examples of exceptional circumstances—*

- 1 The commission might consider that the fact the licensee’s gaming machine licence is for premises that are a part of a complex development or redevelopment is an exceptional circumstance for deferment of the relevant date.
- 2 The commission might consider that the cumulative effect of things like complex approval processes, abnormal weather patterns or unusual shortages of materials or skilled labour is an exceptional circumstance for deferment of the relevant date.’.

- (5) Section 85AA(5), ‘1 year’—

*omit, insert—*

‘2 years’.

- (6) Section 85AA(7), definition *relevant date*, paragraph (a), ‘6 months’—

*omit, insert—*

‘1 year’.

### 38 Insertion of new s 95A

After section 95—

*insert—*

#### ‘95A Surrender of gaming machine licence being replaced

- ‘(1) This section applies if the commission has decided—
- (a) to grant an application mentioned in section 56A for a new gaming machine licence (a *new licence*) for other premises (the *new premises*) in place of a licence being surrendered under section 95 (an *old licence*); and
  - (b) to transfer some or all of the operating authorities for the premises to which the old licence relates to the new premises.
- ‘(2) Section 95(2A) to (11) applies in the following way if all of the operating authorities are being transferred to the new premises—
- (a) subsections (2A) to (2C) do not apply to the operating authorities;
  - (b) subsections (3) and (4) apply in relation to the surrender;
  - (c) subsections (5) to (9) do not apply to the gaming machines that may, under the new licence, be installed on the new premises but do apply to any gaming machines that may not be installed on the new premises under that licence;
  - (d) despite subsections (10) and (11), the surrender has effect when the new licence is issued by the chief executive under section 68.

- ‘(3) Section 95(2A) to (11) applies in the following way if only some of the operating authorities are being transferred to the new premises—
- (a) subsections (2A) to (2C) apply only to the operating authorities not being transferred;
  - (b) subsections (3) and (4) apply in relation to the surrender;
  - (c) subsections (5) to (9) apply only to the gaming machines not being installed on the new premises;
  - (d) despite subsections (10) and (11), the surrender has effect when the new licence is issued by the chief executive under section 68.’.

### **39 Insertion of new pt 12, div 12**

Part 12—

*insert—*

## **‘Division 12 Provisions for Revenue and Other Legislation Amendment Act (No. 2) 2007**

### **‘444 When gaming machine licence lapses—s 80A**

- ‘(1) Subsection (2) applies if, immediately before the commencement of this section, a relevant date applied under section 80A in relation to a gaming machine licence.
- ‘(2) Section 80A as in force immediately before the commencement continues to apply in relation to the gaming machine licence.

### **‘445 When approval lapses—s 85AA**

- ‘(1) Subsection (2) applies if, immediately before the commencement of this section, a relevant date applied under section 85AA in relation to an approval.

'(2) Section 85AA as in force immediately before the commencement continues to apply in relation to the approval.'

**Part 6 Amendment of Taxation Administration Act 2001**

**40 Act amended in pt 6**

This part amends the *Taxation Administration Act 2001*.

**41 Amendment of s 143 (Ways of giving document to commissioner)**

(1) Section 143(c)—

*renumber* as section 143(d).

(2) Section 143—

*insert—*

'(c) it is given to the commissioner under the *Electronic Transactions (Queensland) Act 2001*; or'.

**42 Amendment of s 144 (When document given to commissioner)**

Section 144(1)(c)—

*omit, insert—*

'(c) if it is given to the commissioner under the *Electronic Transactions (Queensland) Act 2001*—at the time of receipt determined under that Act; or

(d) if it is given to the commissioner in the way mentioned in section 143(d)—at the time prescribed under a regulation.

*Revenue and Other Legislation Amendment Act  
(No. 2) 2007*

*No. 42, 2007*

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*Note—*

For the time of giving a document by post, see the *Acts Interpretation Act 1954*, section 39A(1)(b).’.