Queensland



Subordinate Legislation 2003 No. 220

Duties Act 2001

Taxation Administration Act 2001

REVENUE LEGISLATION AMENDMENT REGULATION (No. 1) 2003

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PART 1—PRELIMINARY

1 Short title

This regulation may be cited as the Revenue Legislation Amendment Regulation (No. 1) 2003.

PART 2—AMENDMENT OF DUTIES REGULATION 2002

2 Regulation amended in pt 2

This part amends the *Duties Regulation 2002*.

3 Amendment of s 9 (Prescribed vehicle types)

Section 9(2), '31 October 2003'—

omit, insert—

'30 April 2004'.

PART 3—AMENDMENT OF TAXATION ADMINISTRATION REGULATION 2002

4 Regulation amended in pt 3

This part amends the *Taxation Administration Regulation 2002*.

5 Amendment of s 9 (Corresponding commissioner for recognised laws—Act, s 78)

(1) Section 9(3)(a)(iii) after '1986'—
insert—
'(repealed)'.
(2) Section 9(3)(b) to (e)—
omit, insert—

- '(b) for the repealed *Land and Income Taxation Act 1910*—the person performing the functions and duties, and exercising the powers, of the Commissioner of Taxes under that Act;
- (c) for the repealed *Petroleum Products Business Franchise Licences Act 1981*—the person performing the functions and duties, and exercising the powers, of the Registrar of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- (d) for the repealed *Stamp Duties Act 1931*—the person performing the functions and duties, and exercising the powers, of the Commissioner of Stamp Duties under that Act;
- (e) for the repealed *Tobacco Business Franchise Licences Act* 1980—the person performing the functions and duties, and exercising the powers, of the Registrar of Tobacco Business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.'.

6 Amendment of sch 1 (Recognised laws)

(1) Schedule 1, part 1, entries for *Diesel and Alternative Fuels Grants Scheme Act 1999*, *Taxation (Interest on Underpayments) Act 1986* and *Taxation (Unpaid Company Tax) Assessment Act 1982*—

omit.

(2) Schedule 1, part 1—

insert—

'Diesel and Alternative Fuels Grants Scheme Act 1999 (repealed)

Taxation (Interest on Underpayments) Act 1986 (repealed)

Taxation (Unpaid Company Tax) Assessment Act 1982 (repealed)'.

(3) Schedule 1, part 2, entries for Ambulance Service Levy Act 1990, Insurance Levy Act 1998, Stamp Duties and Taxes Act 1987, Subsidies (Liquor and Diesel) Act 1998 and Tobacco Licensing Act 1984—

omit.

(4) Schedule 1, part 2—

insert-

'Ambulance Service Levy Act 1990 (repealed)

Insurance Levy Act 1998 (repealed)

Stamp Duties and Taxes Act 1987 (repealed)

Subsidies (Liquor and Diesel) Act 1998 (repealed)

Tobacco Licensing Act 1984 (repealed)'.

(5) Schedule 1, part 6, entries for Financial Institutions Duty Act 1986, Land and Income Taxation Act 1910, Petroleum Products Business Franchise Licences Act 1981, Stamp Duties Act 1931 and Tobacco Business Franchise Licences Act 1980—

omit.

(6) Schedule 1, part 6—

insert—

Land and Income Taxation Act 1910 (repealed)

Petroleum Products Business Franchise Licences Act 1981 (repealed)

Stamp Duties Act 1931 (repealed)

Tobacco Business Franchise Licences Act 1980 (repealed)'.

- (7) Schedule 1, part 7, entry for *Stamps Act 1958—omit.*
- (8) Schedule 1, part 7—

insert—

'Duties Act 2000

Stamps Act 1958 (repealed)'.

^{&#}x27;Financial Institutions Duty Act 1986 (repealed)

(9) Schedule 1, part 8, entries for *Debits Tax Assessment Act 1990*, *Land Tax Assessment Act 1976*, *Pay-roll Tax Assessment Act 1971* and *Tobacco Sellers Licensing Act 1975*—

omit.

(10) Schedule 1, part 8—

insert-

'Debits Tax Assessment Act 1990 (repealed)

Debits Tax Assessment Act 2002

Land Tax Assessment Act 1976 (repealed)

Land Tax Assessment Act 2002

Pay-roll Tax Assessment Act 1971 (repealed)

Pay-roll Tax Assessment Act 2002

Taxation Administration Act 2003

Tobacco Sellers Licensing Act 1975 (repealed)'.

ENDNOTES

- 1. Made by the Governor in Council on 18 September 2003.
- 2. Notified in the gazette on 19 September 2003.
- 3. Laid before the Legislative Assembly on . . .
- 4. The administering agency is the Treasury Department.