

#### Queensland

# Revenue Legislation Amendment Regulation (No. 1) 2015

#### Subordinate Legislation 2015 No. 45

made under the

Duties Act 2001 Land Tax Act 2010 Mineral Resources Act 1989 Petroleum and Gas (Production and Safety) Act 2004 State Penalties Enforcement Act 1999 Taxation Administration Act 2001

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#### Part 1 Preliminary

#### 1 Short title

This regulation may be cited as the Revenue Legislation Amendment Regulation (No. 1) 2015.

#### 2 Commencement

- (1) Section 5(2) is taken to have commenced on 1 January 2014.
- (2) Parts 4 and 5 commence on 1 July 2015, immediately after the commencement of the *Natural Resources and Mines Legislation (Fees) Amendment Regulation (No. 1)* 2015.
- (3) Section 18 is taken to have commenced on 11 June 2015.
- (4) The remaining provisions, other than section 5(1), commence on 1 July 2015.

## Part 2 Amendment of Duties Regulation 2013

#### 3 Regulation amended

This part amends the *Duties Regulation 2013*.

## 4 Amendment of s 7 (Fee for instrument lodged on which duty is not imposed)

Section 7, '\$35.30'—

omit, insert—

\$36.50

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#### 5 Amendment of s 9 (Recognised stock exchange)

- (1) Section 9(a)
  - omit, insert—
    - (a) the Asia Pacific Stock Exchange Limited, ACN 080 399 220;
- (2) Section 9(d)—

omit, insert—

- (d) the London Stock Exchange plc;
- (e) a stock exchange that is a member of the World Federation of Exchanges.

### 6 Amendment of sch 4 (Fee payable for administrative function)

- (1) Schedule 4, paragraph (a), '4.65'
  - omit, insert-

4.80

(2) Schedule 4, paragraph (b), '1.45'—

omit, insert—

1.50

## Part 3 Amendment of Land Tax Regulation 2010

#### 7 Regulation amended

This part amends the Land Tax Regulation 2010.

#### 8 Amendment of s 3 (Application for clearance certificate)

(1) Section 3(2)(a), '\$29.65' omit, insert—

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\$30.65

(2) Section 3(2)(b), '\$36.70'— *omit, insert*—

\$37.95

## Part 4 Amendment of Mineral Resources Regulation 2013

#### 9 Regulation amended

This part amends the *Mineral Resources Regulation 2013*.

#### 10 Amendment of sch 5 (Fees)

Schedule 5, part 7, items 1 and 2, '170.30'—

omit, insert—

176.25

# Part 5 Amendment of Petroleum and Gas (Production and Safety) Regulation 2004

#### 11 Regulation amended

This part amends the *Petroleum and Gas (Production and Safety) Regulation 2004*.

#### 12 Amendment of sch 9 (Fees)

Schedule 9, part 7, item 1, '170.30'— *omit, insert*—

176.25

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#### Part 6 Amendment of State Penalties Enforcement Regulation 2014

#### 13 Regulation amended

This part amends the State Penalties Enforcement Regulation 2014.

#### 14 Amendment of s 22 (Warrant issue fee)

Section 22, '\$101.90'—

omit, insert—

\$105.45

#### 15 Amendment of s 23 (Civil enforcement fee)

Section 23, '\$101.90'—

omit, insert—

\$105.45

#### 16 Amendment of s 27 (Registration fee)

Section 27, '\$60.90'—

omit, insert—

\$63.00

# Part 7 Amendment of Taxation Administration Regulation 2012

#### 17 Regulation amended

This part amends the *Taxation Administration Regulation* 2012.

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## 18 Amendment of s 9 (Interest rate for overpayments—Act, s 61)

(1) Section 9, heading, 's 61'—

omit, insert—

#### ss 61 and 61A

(2) Section 9, 'section 61(3)'—

omit, insert—

sections 61(3) and 61A(3)

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#### Endnotes

#### **ENDNOTES**

- 1 Made by the Governor in Council on 25 June 2015.
- 2 Notified on the Queensland legislation website on 26 June 2015.
- 3 The administering agency is Queensland Treasury.

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