



*Taxation Administration Act 2001*

# **Taxation Administration Regulation 2012**

**Reprinted as in force on 2 September 2012**

**Reprint No. 1**

**This reprint is prepared by  
the Office of the Queensland Parliamentary Counsel  
Warning—This reprint is not an authorised copy**

# Information about this reprint

This regulation is reprinted as at 2 September 2012.

This page is specific to this reprint. A table of reprints is included in the endnotes.

**Also see endnotes for information about when provisions commenced.**

## Spelling

The spelling of certain words or phrases may be inconsistent with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, 'lodgement' has replaced 'lodgment').

## Dates shown on reprints

**Reprints dated at last amendment** All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised 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 an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

**Replacement reprint date** If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



## Queensland

# Taxation Administration Regulation 2012

## Contents

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|   | Page     |
|---|----------|
| 1 Short title . . . . .   | 3        |
| 2 Commencement . . . . .  | 3        |
| 3 Definitions . . . . .   | 3        |
| 4 Prescribed method of payment—Act, s 29 . . . . .                    | 4        |
| 5 Electronic payment—Act, s 29A . . . . .                             | 5        |
| 6 Interest rate for general refunds—Act, s 39 . . . . .               | 5        |
| 7 Waiver of tax law liability—Act, s 43 . . . . .                     | 5        |
| 8 Unpaid tax interest—Act, s 54 . . . . .                             | 5        |
| 9 Interest rate for overpayments—Act, s 61 . . . . .                  | 5        |
| 10 Recognised laws—Act, s 78 . . . . .                                | 5        |
| 11 Corresponding commissioner for recognised laws—Act, s 78 . . . . . | 6        |
| 12 Expenses for attendance—Act, s 88 . . . . .                        | 7        |
| 13 Non-application of s 147 of Act . . . . .                          | 7        |
| <b>Schedule Recognised laws . . . . .</b>                             | <b>9</b> |
| <br><b>Endnotes</b>   |          |
| 1 Index to endnotes . . . . .   | 14       |
| 2 Date to which amendments incorporated . . . . .                     | 14       |
| 3 Key . . . . .   | 14       |
| 4 Table of reprints . . . . .   | 15       |
| 5 List of legislation . . . . .                                       | 15       |



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# Taxation Administration Regulation 2012

[reprinted as in force on 2 September 2012]

## 1 Short title

This regulation may be cited as the *Taxation Administration Regulation 2012*.

## 2 Commencement

This regulation commences on 2 September 2012.

## 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.

*Editor's note—*

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

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

**duty** means a duty imposed under the *Duties Act 2001*.

**payroll tax** means payroll tax chargeable under the *Payroll Tax Act 1971*, section 10.

#### **4 Prescribed method of payment—Act, s 29**

- (1) For section 29(1)(b) of the Act, the following amounts payable under a tax law may be paid to the commissioner using an electronic payment method—
- (a) duty;
  - (b) payroll tax;
  - (c) land tax;
  - (d) penalty tax and unpaid tax interest payable in relation to duty, payroll tax or land tax;
  - (e) a cost or expense under section 117 of the Act;
  - (f) a cost under the *Duties Act 2001*, section 505;
  - (g) a self assessor penalty;
  - (h) a fee under a regulation made under the *Duties Act 2001* or the *Land Tax Act 2010*.

- (2) In this section—

***electronic payment method*** means—

- (a) payment by electronic funds transfer; or
- (b) payment by direct debit; or
- (c) payment by BPAY facility; or
- (d) if, under an assessment notice relating to 1 or more of the amounts mentioned in subsection (1)(a), (b), (c) and (d), the amount assessed is at least \$10 but not more than \$50000—payment by Visa or MasterCard credit card; or
- (e) if the amount mentioned in subsection (1)(e), (f), (g) or (h) is at least \$10 but not more than \$50000—payment by Visa or MasterCard credit card.

***land tax*** means land tax levied under the *Land Tax Act 2010*, section 6 or the repealed *Land Tax Act 1915*, section 8.

***self assessor penalty*** means a penalty payable by a self assessor under the *Duties Act 2001*, section 488.

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**5 Electronic payment—Act, s 29A**

For the Act, section 29A(4), definition *prescribed electronic way*, each of the following is an electronic way—

- (a) electronic funds transfer;
- (b) direct debit;
- (c) BPAY facility.

**6 Interest rate for general refunds—Act, s 39**

For section 39(4)(b) 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%.

**7 Waiver of tax law liability—Act, s 43**

For section 43(1) of the Act, the amount prescribed is \$20.00.

**8 Unpaid tax interest—Act, s 54**

- (1) For section 54(2) of the Act, 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%.
- (2) For section 54(2A)(a) of the Act, the day of the week is Sunday.

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

For section 61(3) 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.

**10 Recognised laws—Act, s 78**

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

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

- (1) The corresponding commissioner for the recognised laws stated in the schedule, 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 Territory Revenue under the *Taxation Administration Act 2007* (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 the schedule, part 1, is as follows—
  - (a) for the *Customs Act 1901* (Cwlth)—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 the schedule, part 6, is as follows—
  - (a) for the repealed *Stamp Duties Act 1931* (Tas)—the person performing the functions and duties, and exercising the powers, of the Commissioner of Stamp Duties under that Act;

- (b) for all other laws—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (Tas).

## 12 Expenses for attendance—Act, s 88

- (1) The following expenses are prescribed for section 88(7) 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 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 2009*, 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 2009*, part 4, to the court is taken to be a reference to the place the person is required to attend.

## 13 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—

[s 13]

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- (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 or decision of QCAT.
- (2) Subsection (1)(a) does not apply to the payment of payroll tax by a taxpayer.

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**Schedule                      Recognised laws**

section 10

**Part 1                              Commonwealth***Child Support (Assessment) Act 1989**Child Support (Registration and Collection) Act 1988**Customs Act 1901**Debits Tax Administration Act 1982 (repealed)**Diesel and Alternative Fuels Grants Scheme Act 1999  
(repealed)**Excise Act 1901**Fringe Benefits Tax Assessment Act 1986**Fuel Sales Grants Act 2000 (repealed)**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 (repealed)**Sales Tax Procedure Act 1934 (repealed)**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)*

*Tobacco Charges Assessment Act 1955* (repealed)

*Trust Recoupment Tax Assessment Act 1985*

*Wool Tax (Administration) Act 1964* (repealed)

## **Part 2                      Australian Capital Territory**

*Debits Tax Act 1997* (repealed)

*Duties Act 1999*

*Financial Institutions Duty Act 1987* (repealed)

*Gaming Machine Act 1987* (repealed)

*Gaming Machine Act 2004*

*Payroll Tax Act 1987* (repealed)

*Payroll Tax Act 2011*

*Taxation Administration Act 1999*

## **Part 3                      New South Wales**

*Debits Tax Act 1990* (repealed)

*Duties Act 1997*

*Health Insurance Levies Act 1982*

*Land Tax Act 1956*

*Land Tax Management Act 1956*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2007*

*Petroleum Products Subsidy Act 1997* (repealed)

*Premium Property Tax Act 1998* (repealed)

*Stamp Duties Act 1920* (repealed)

*Taxation Administration Act 1996*

## **Part 4 Northern Territory**

*Business Franchise Act 1981* (repealed)

*Debits Tax Act 1990* (repealed)

*Energy Resource Consumption Levy Act 1985* (repealed)

*Financial Institutions Duty Act 1989* (repealed)

*Fuel Subsidies Act 1998* (repealed)

*Pay-roll Tax Act 1978* (repealed)

*Payroll Tax Act 2009*

*Stamp Duty Act 1978*

*Taxation (Administration) Act 1978* (repealed)

*Taxation Administration Act 2007*

## **Part 5 South Australia**

*Debits Tax Act 1994*

*Financial Institutions Duty Act 1983*

*Land Tax Act 1936*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2009*

*Petroleum Products Regulation Act 1995*

*Stamp Duties Act 1923*

*Taxation Administration Act 1996*

## **Part 6**                      **Tasmania**

*Debits Duties Act 2001* (repealed)

*Duties Act 2001*

*Land Tax Act 2000*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2008*

*Stamp Duties Act 1931* (repealed)

*Taxation Administration Act 1997*

## **Part 7**                      **Victoria**

*Business Franchise (Petroleum Products) Act 1979*

*Business Franchise (Tobacco) Act 1974* (repealed)

*Debits Tax Act 1990* (repealed)

*Duties Act 2000*

*Financial Institutions Duty Act 1982* (repealed)

*Land Tax Act 1958* (repealed)

*Land Tax Act 2005*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2007*

*Stamps Act 1958* (repealed)

*Taxation Administration Act 1997*

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**Part 8**                      **Western Australia**

*Debits Tax Assessment Act 1990 (repealed)*

*Debits Tax Assessment Act 2002 (repealed)*

*Duties Act 2008*

*Financial Institutions Duty Act 1983 (repealed)*

*Fuel Suppliers Licensing Act 1997 (repealed)*

*Land Tax Act 2002*

*Land Tax Assessment Act 1976 (repealed)*

*Land Tax Assessment Act 2002*

*Pay-roll Tax Assessment Act 1971 (repealed)*

*Pay-roll Tax Act 2002*

*Pay-roll Tax Assessment Act 2002*

*Stamp Act 1921*

*Taxation Administration Act 2003*

*Tobacco Sellers Licensing Act 1975 (repealed)*

## Endnotes

### 1 Index to endnotes

|   | Page |
|---|------|
| 2 Date to which amendments incorporated . . . . . | 14   |
| 3 Key . . . . .                                   | 14   |
| 4 Table of reprints . . . . .                     | 15   |
| 5 List of legislation . . . . .                   | 15   |

### 2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). However, no amendments have commenced operation on or before that day. Future amendments of the Taxation Administration Regulation 2012 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                       |
| num    | = numbered                     | s       | = section                               |
| o in c | = order in council             | sch     | = schedule                              |
| om     | = omitted                      | sdiv    | = subdivision                           |
| orig   | = original                     | SIA     | = Statutory Instruments Act 1992        |
| p      | = page                         | SIR     | = Statutory Instruments Regulation 2002 |
| para   | = paragraph                    | SL      | = subordinate legislation               |
| prec   | = preceding                    | sub     | = substituted                           |
| pres   | = present                      | unnum   | = unnumbered                            |
| prev   | = previous                     |         |   |

## 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 included | Effective        | Notes |
|-------------|---------------------|------------------|-------|
| 1           | none                | 2 September 2012 |       |

## 5 List of legislation

### *Regulatory impact statements*

For subordinate legislation that has a regulatory impact statement, specific reference to the statement is included in this list.

### *Explanatory notes*

All subordinate legislation made on or after 1 January 2011 has an explanatory note. For subordinate legislation made before 1 January 2011 that has an explanatory note, specific reference to the note is included in this list.

### **Taxation Administration Regulation 2012 SL No. 134**

made by the Governor in Council on 23 August 2012

notfd gaz 24 August 2012 pp 1065–6

ss 1–2 commenced on date of notification

remaining provisions commenced 2 September 2012 (see s 2)

exp 1 September 2023 (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.