



Queensland

# Revenue Legislation Amendment Regulation (No. 1) 2011

## Explanatory Notes for SL 2011 No. 59

made under the

*Community Ambulance Cover Act 2003*

*Duties Act 2001*

*Land Tax Act 2010*

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## General outline

### Short title

*Revenue Legislation Amendment Regulation (No. 1) 2011.*

### Authorising law

Sections 19(2), 20(3), 21 and 154(1) of the *Community Ambulance Cover Act 2003*

Sections 495(3) and 508(1) and (2)(a) of the *Duties Act 2001*

Sections 63 and 85(1) and (2)(a) of the *Land Tax Act 2010*

### Policy objectives and the reasons for them

#### Community Ambulance Cover levy

The *Community Ambulance Cover Act 2003* imposed the Community Ambulance Cover levy (the levy) from 1 July 2003 and also set the annual and daily levy amounts for the 2003-04 year.

The *Community Ambulance Cover Act 2003* allows the annual and daily levy amounts for a financial year after 2003-04 to be prescribed and notified by regulation provided the regulation is notified in the Queensland Government Gazette by 31 May in the previous financial year.

The Australian Bureau of Statistics Capital Cities Index, All Groups Consumer Price Index for Brisbane (CPI) is the standard mechanism used by the Government for increasing fees and charges. Accordingly, for each year since 2003-04, the increase in the annual and daily levy amounts has been calculated by reference to the CPI in accordance with Government's intention, which has previously been publicly announced.

#### Fees under the *Duties Regulation 2002* and *Land Tax Regulation 2010*

All fees and charges of departments and statutory bodies are indexed annually in line with the movement in the CPI in accordance with Government policy.

### **Achievement of policy objectives**

The regulation amends the *Community Ambulance Cover Regulation 2003*, *Duties Regulation 2002* and *Land Tax Regulation 2010* by prescribing and notifying the Community Ambulance Cover annual and daily levy amounts for the 2011-12 financial year and increasing particular prescribed fees for the 2011-12 financial year.

#### Community Ambulance Cover levy

The increase in the Community Ambulance Cover levy (the levy) has been made by reference to the 3.6 per cent forward movement in the CPI.

#### Fees under the *Duties Regulation 2002* and *Land Tax Regulation 2010*

The amendment of particular fees contained in the *Duties Regulation 2002* and the *Land Tax Regulation 2010* by reference to the movement in the CPI will ensure the fees charged under those regulations are appropriate and are in accordance with Government policy.

### **Consistency with policy objectives of authorising law**

Amendments increasing the levy amounts for a financial year are consistent with the policy objective of the *Community Ambulance Cover Act 2003* that the levy amount be prescribed and notified by regulation

provided the regulation is notified in the Queensland Government Gazette by 31 May in the previous financial year.

Amendments increasing the fees in the *Duties Regulation 2002* are consistent with the policy objective of the *Duties Act 2001* that the fees are prescribed by regulation.

Amendments increasing the fees in the *Land Tax Regulation 2010* are consistent with the policy objective of the *Land Tax Act 2010* that the fees are prescribed by regulation.

### **Inconsistency with policy objectives of other legislation**

Not applicable.

### **Benefits and costs of implementation**

Implementing the regulation will ensure that costs of the levy and prescribed fees keep in line with the CPI.

Implementing the regulation would not result in an increase in costs for Government as the administration of the levy and fees would remain subject to existing processes, systems and staffing.

### **Consistency with fundamental legislative principles**

The regulation is consistent with fundamental legislative principles.

### **Consultation**

The increase in the annual and daily levy amounts is provided for by the *Community Ambulance Cover Act 2003*. The increase in the levy and the increase in the fees under the *Duties Regulation 2002* and the *Land Tax Regulation 2010* by reference to the CPI are consistent with publicly stated Government policy for increasing the levy and fees. Consultation on the indexation of the levy and fees was, therefore, considered unnecessary.

The Queensland Office for Regulatory Efficiency (QORE), Treasury Department was consulted in relation to the need for a Regulatory Assessment Statement (RAS).

QORE has advised that, with regard to the obligations imposed by Part 5 of the *Statutory Instruments Act 1992* and the RAS system, a RAS is not required as the regulation relates to regulation that imposes taxation.

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#### ENDNOTES

- 1 Laid before the Legislative Assembly on . . .
- 2 The administering agency is the Treasury Department.

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