

# **Environment and Heritage Protection Legislation (Fees) Amendment Regulation 2017**

Explanatory notes for SL 2017 No. 82

made under the

*Coastal Protection and Management Act 1995*

*Environmental Protection Act 1994*

*Nature Conservation Act 1992*

*Queensland Heritage Act 1992*

*Waste Reduction and Recycling Act 2011*

## **General Outline**

### **Short title**

Environment and Heritage Protection Legislation (Fees) Amendment Regulation 2017 (the Amendment Regulation)

### **Authorising law**

Section 167 *Coastal Protection and Management Act 1995*

Section 580 *Environmental Protection Act 1994*

Section 175 *Nature Conservation Act 1992*

Section 178 *Queensland Heritage Act 1992*

Section 271 *Waste Reduction and Recycling Act 2011*

### **Policy objectives and the reasons for them**

The objective of the Amendment Regulation is to index regulatory fees for the Department of Environment and Heritage Protection (EHP) for 2017-18. These regulatory fees have been subject to the annual review required under Government policy and then indexed by the approved Government indexation factor, which the Department of Treasury has advised to be 3.5% for 2017-18.

EHP is required to periodically self-assess whether fees are GST exempt under s 81.10 of *A New Tax System (Goods and Services Tax) Act 1999*. EHP has completed a review of the GST treatment on all regulatory and non-regulatory fees and has re-assessed waste tracking fees as GST exempt. These fees will therefore be reduced by 10% at the 2016-17 fee amount before the 3.5% whole-of-government indexation factor is applied to the 2017-18 fee to ensure there is no adverse impact on the client.

The indexed fees have been rounded in accordance with EHP's current rounding policy.

## **Achievement of policy objectives**

This subordinate legislation will achieve its objective by increasing fees and charges under the Acts administered by EHP. The government indexation factor of 3.5% has been applied.

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

The Amendment Regulation is consistent with the objective of the relevant Acts.

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

The Amendment Regulation is not inconsistent with any policy objectives of any legislation.

## **Benefits and costs of implementation**

The indexation of fees provides a mechanism understood by the community and industry to maintain price relativity, aiding the government in formulating the State and departmental budgets.

There are no additional costs associated with implementing the regulation.

## **Consistency with fundamental legislative principles**

The Amendment Regulation is consistent with fundamental legislative principles.

## **Consultation**

In accordance with the Queensland Government Guide to Better Regulation, the Office of Best Practice Regulation (OBPR) was consulted in relation to the regulatory proposal. OBPR applied a self-assessable exclusion from undertaking further regulatory impact analysis under Category (i) - Regulatory proposals for variations to fees/premiums in line with actuarially determined assessments on the basis that the proposal relates to standard annual fee variations in line with a government endorsed indexation factor.

In addition, consultation has been undertaken with the Department of Science, Information Technology and Innovation, Queensland Shared Services, Assets and Taxation unit in determining the application of the GST self-assessment under s 81.10 of *A New Tax System (Goods and Services Tax) Act 1999*.

Queensland Treasury was also consulted.

All parties agreed to the proposed actions.