

# Revenue Legislation (Fees) Amendment Regulation 2018

Explanatory notes for SL 2018 No. 65

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*

## General Outline

### Short title

*Revenue Legislation (Fees) Amendment Regulation 2018*

### Authorising law

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

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

Sections 320(4), (6) and (7), 417(1) and (2)(a) of the *Mineral Resources Act 1989*

Sections 595(3), 859(1) and (2)(a) of the *Petroleum and Gas (Production and Safety) Act 2004*

Sections 75(3), 119(5), 136(1)(h)(ii), 165(1) and (6) and Schedule 2 of the *State Penalties Enforcement Act 1999*

### Policy objectives and the reasons for them

The policy objective of the *Revenue Legislation (Fees) Amendment Regulation 2018* (the Regulation) is to increase the fees administered by the Office of State Revenue (OSR), by indexing them at a rate of 3.5% from 1 July 2018, in accordance with the current Government policy.

### Achievement of policy objectives

The Regulation will achieve its policy objective of increasing fees administered by OSR in accordance with Government policy, by amending the *Duties Regulation 2013*, *Land Tax Regulation, 2010*, *Mineral Resources Regulation 2013*, *Petroleum and Gas (Production and Safety) Regulation 2004* and *State Penalties and Enforcement Regulation 2014* to increase particular fees for the 2018-19 financial year by 3.5%. The

amendments are consistent with increases applied in the 2012-13 through 2017-18 financial years.

Any changes to the fees provided for in a regulation administered by OSR must be effected through legislative amendment.

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

The amendments are consistent with the policy objectives of each of the respective authorising laws, all of which contemplate prescription of the relevant fees as part of the administration provided for under each Act.

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

The amendments are not inconsistent with the policy objectives of other legislation.

## **Benefits and costs of implementation**

Implementation of the Regulation will ensure the fees administered by OSR give effect to Government policy.

Implementation of the Regulation will not result in any additional costs to Government as the administration of fees will continue to be subject to existing processes, systems and staffing.

## **Consistency with fundamental legislative principles**

The Regulation is consistent with fundamental legislative principles. Each of the relevant authorising laws contemplates the use of subordinate legislation to prescribe particular fees.

## **Consultation**

In accordance with the *Queensland Government Guide to Better Regulation*, the Office of Best Practice Regulation was not consulted in relation to the regulatory proposal. Queensland Treasury applied a self-assessable exclusion from undertaking further regulatory impact analysis (Category h – regulatory proposals that put forward standard annual fee variations in line with or below a government endorsed indexation factor).