

# Transport Infrastructure (Public Marine Facilities) (Fees) Amendment Regulation 2019

Explanatory notes for SL 2019 No. 207

made under the

*Transport Infrastructure Act 1994*

## General Outline

### Short title

*Transport Infrastructure (Public Marine Facilities) (Fees) Amendment Regulation 2019*

### Authorising law

Section 490 of the *Transport Infrastructure Act 1994*

### Policy objectives and the reasons for them

The policy objective of the *Transport Infrastructure (Public Marine Facilities) (Fees) Amendment Regulation 2019* is to enable compliance with the Australian Tax Office (ATO) Ruling of 22 March 2019 by including the Goods and Services Tax (GST) component to certain fees currently charged in schedules 2 and 3 of the *Transport Infrastructure (Public Marine Facilities) Regulation 2011*.

### Achievement of policy objectives

The Department of Transport and Main Roads (TMR) is responsible for the management of public marine facilities including State managed and non-State managed boat harbours. These harbours accommodate a range of commercial and non-commercial land use outcomes to meet the needs of marine users. Fees collected under schedules 2 and 3 of the *Transport Infrastructure (Public Marine Facilities) Regulation 2011* are for dredging and maintenance of navigational aids in public access channels.

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

The amendments are consistent with the policy objectives of the *Transport Infrastructure Act 1994*. In particular, these amendments are consistent with the objective of providing for the effective and safe management of public marine facilities.

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

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

## **Benefits and costs of implementation**

Amending the Regulation to reflect the ruling of the ATO will ensure the continued provision of key public marine facility maintenance and safety functions that meet the needs of commercial and non-commercial boat harbour users.

Analysis indicates that these fees are applied to a relatively small customer base, with the majority of these being commercial clients who can seek reimbursement of GST paid through the standard ATO process.

## **Consistency with fundamental legislative principles**

The amendment regulation is consistent with fundamental legislative principles.

## **Consultation**

As the amendments provide for the implementation of a ruling by the ATO, where no discretion was available, consultation was limited.

The proposed amendments were assessed in accordance with *The Queensland Government Guide to Better Regulation*. The Office of Best Practice Regulation considered the proposal and advised that the amendments did not require further regulatory impact assessment under *The Queensland Government Guide to Better Regulation*.