

Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022

Explanatory notes for SL 2022 No. 53

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 (Fee Unit Conversion) Amendment Regulation 2022

Authorising law

Sections 495(3), 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 417(1) and (2)(a) of the *Mineral Resources Act 1989*

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

Sections 35(2)(a), 37(a), 63(4), 75(3), 108F(3), 119(5), 136(1)(h)(ii) and (1)(i)(ii), 165(1) and (6) and Schedule 2 of the *State Penalties Enforcement Act 1999*

Policy objectives and the reasons for them

The objective of the Regulation is to convert fees administered by the Queensland Revenue Office from dollar amounts to a number of fee units in accordance with the *Acts Interpretation Act 1954* and Queensland Treasury's Principles for Fees and Charges.

This ensures the fees reflect the change in the mechanism for how fees are updated each year, pursuant to the *Acts Interpretation Act 1954*.

The conversion will be effective from the date of notification of the amendment regulation.

Achievement of policy objectives

The *Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022* achieves the policy objectives by amending the *Duties Regulation 2013*, *Land Tax Regulation 2021*, *Mineral Resources Regulation 2013*, *Petroleum and Gas (Royalty) Regulation 2021* and the *State Penalties Enforcement Regulation 2014* to convert prescribed fees from dollar amounts to a number of fee units consistent with the *Acts Interpretation Act 1954* and Queensland Treasury's Principles for Fees and Charges.

This initial conversion from dollar amounts to a number of fee units does not increase fees. Dollar amounts converted to fee units in this Regulation are based on the value of a fee unit for each Act being \$1. This is pursuant to section 48B(4)(b) of the *Acts Interpretation Act 1954*.

This approach is reasonable and appropriate as it has lasting legislative effect and accurately reflects Government policy. Any changes to the fees administered by Queensland Revenue Office must be effected through legislative amendment.

Consistency with policy objectives of authorising law

The amendments are consistent with the policy objectives of the relevant authorising laws, which contemplate prescription of relevant fees by regulation as part of administration provided under each authorising law.

Inconsistency with policy objectives of other legislation

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

Benefits and costs of implementation

The amendments are necessary as they ensure consistency with the amendments to the *Acts Interpretation Act 1954* for fees to be displayed as a number of fee units, not a dollar amount.

This ensures fees administered by the Queensland Revenue Office will maintain their value over time and the administration to which the fees relate can continue.

There will be no additional costs to Government to implement the amendments. Administration of the regulations being amended will continue under existing processes, systems and staffing. Implementation of the changes to convert fees from dollar amounts to a number of fee units will involve minor updates to forms, systems and websites, which will be carried out under the existing budget.

Consistency with fundamental legislative principles

The amendments are consistent with fundamental legislative principles as defined in section 4 of the *Legislative Standards Act 1992*. Each of the relevant authorising laws contemplate the use of subordinate legislation to prescribe the particular matters to which the amendments relate.

Consultation

In accordance with the *Queensland Government Guide to Better Regulation*, the Office of Best Practice Regulation, Queensland Treasury, was not consulted. Queensland Treasury applied an agency-assessed exclusion from further regulatory impact analysis (exclusion category (a) - regulatory proposals that make consequential amendments) as the amendments simply propose to convert the relevant fees consistent with the *Acts Interpretation Act 1954* and Queensland Treasury's Principles for Fees and Charges.

Further consultation on the Regulation was not undertaken as the amendments convert prescribed fees from dollar amounts to a number of fee units in accordance with the *Acts Interpretation Act 1954* and Queensland Treasury's Principles for Fees and Charges, which represents whole-of-government policy for setting and revising fees and charges.