

# Police Service Administration Amendment Regulation 2024

Explanatory notes for SL 2024 No. 205

made under the

*Police Service Administration Act 1990*

## General Outline

### Short title

*Police Service Administration Amendment Regulation 2024*

### Authorising law

Section 10.28 of the *Police Service Administration Act 1990*

### Policy objectives and the reasons for them

The *Police Service Administration Act 1990* provides a regulation-making power with respect to the management and control of the affairs of the Queensland Police Service (QPS).

Recent reforms have placed the State Emergency Service and the newly established Marine Rescue Queensland under the responsibility of the QPS.

To deliver certain aspects of the reform, it was necessary for the QPS to seek endorsement as a deductible gift recipient for the purposes of the *Income Tax Assessment Act* (Cth).

QPS sought and received endorsement as a deductible gift recipient for its statutory responsibility of the State Emergency Service. QPS also received deductible gift recipient endorsement for the operation of the public fund it operates for Marine Rescue Queensland.

The *Income Tax Assessment Act 1997* (Cth) sets out the circumstances in which a gift or contribution is tax deductible and specifies the criteria to be satisfied by entities endorsed as deductible gift recipients. The *Income Tax Assessment Act 1997* (Cth) requires that an entity endorsed as a deductible gift recipient must include in a law, its governing document, or in the rules governing its activities the requirement to transfer surplus assets to another deductible gift recipient should an event requiring transfer occur, such as the revocation of its endorsement as a deductible gift recipient.

The *Police Service Administration Amendment Regulation 2024* (Amendment Regulation) will prescribe the requirements for the disposal of surplus assets to align with the statutory framework, and to reinforce the QPS's requirements for dealing with surplus assets in a manner consistent with ordinary deductible gift recipient practices, should the QPS have its deductible gift recipient endorsement revoked.

## **Achievement of policy objectives**

The Amendment Regulation is a component of the framework of rules and policies that will ensure that money raised for the benefit of the State Emergency Service or Marine Rescue Queensland through donations and bequeathments will be used for their respective purposes and for the direct benefit of the relevant local community.

The Amendment Regulation assists in meeting this objective by inserting a provision that binds the QPS to distribute to another entity that is endorsed as a deductible gift recipient the balance of any assets, including funds, managed by the QPS as a deductible gift recipient endorsed entity in circumstances where the QPS was to have its deductible gift recipient status revoked, as could occur through any future machinery of government changes.

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

The Amendment Regulation is consistent with the policy objectives of the authorising Act.

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

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

## **Alternative ways of achieving policy objectives**

The Amendment Regulation is the only effective means of achieving the policy objectives.

## **Benefits and costs of implementation**

The Amendment Regulation will benefit the QPS by ensuring it is compliant with the statutory framework regulating its endorsement as a deductible gift recipient.

The cost of implementing the amendment will be met within existing budget allocations.

## **Consistency with fundamental legislative principles**

The amendment is consistent with fundamental legislative principles in section 4 of the *Legislative Standards Act 1992*. The amendment is consistent with the objectives of, and is within scope of, the regulation-making power in section 10.28 of the *Police Service Administration Act 1990*.

## Consultation

QPS has, as part of the deductible gift recipient endorsement application, extensively engaged with the Australian Taxation Office.

As the regulation relates to the internal administration of the QPS, no community consultation has occurred.

An Impact Analysis Statement has been completed that identifies that the amendment is not subject to regulatory impact assessment requirements under the *Queensland Government Better Regulation Policy* as it is a regulatory proposal that is for the internal management of the public sector or statutory authority and relates to police powers and administration.