



Queensland

*Taxation Administration Act 2001*

# **Taxation Administration Regulation 2002**

Reprinted as in force on 1 July 2011

Reprint No. 4A

This reprint is prepared by  
the Office of the Queensland Parliamentary Counsel  
Warning—This reprint is not an authorised copy

**NOTE—This is the last reprint before expiry.  
See SIA s 54**

# Information about this reprint

This regulation is reprinted as at 1 July 2011. The reprint shows the law as amended by all amendments that commenced on or before that day (Reprints Act 1992 s 5(c)).

The reprint includes a reference to the law by which each amendment was made—see list of legislation and list of annotations in endnotes. Also see list of legislation for any uncommenced amendments.

This page is specific to this reprint. See previous reprints for information about earlier changes made under the Reprints Act 1992. A table of reprints is included in the endnotes.

**Also see endnotes for information about—**

- **when provisions commenced**
- **editorial changes made in earlier reprints.**

## Spelling

The spelling of certain words or phrases may be inconsistent in this reprint or with other reprints because of changes made in various editions of the Macquarie Dictionary (for example, in the dictionary, ‘lodgement’ has replaced ‘lodgment’). Variations of spelling will be updated in the next authorised reprint.

## Dates shown on reprints

**Reprints dated at last amendment** All reprints produced on or after 1 July 2002, authorised (that is, hard copy) and unauthorised (that is, electronic), are dated as at the last date of amendment. Previously reprints were dated as at the date of publication. If an authorised reprint is dated earlier than an unauthorised version published before 1 July 2002, it means the legislation was not further amended and the reprint date is the commencement of the last amendment.

If the date of an authorised reprint is the same as the date shown for an unauthorised version previously published, it merely means that the unauthorised version was published before the authorised version. Also, any revised edition of the previously published unauthorised version will have the same date as that version.

**Replacement reprint date** If the date of an authorised reprint is the same as the date shown on another authorised reprint it means that one is the replacement of the other.



## Queensland

# Taxation Administration Regulation 2002

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# Taxation Administration Regulation 2002

[as amended by all amendments that commenced on or before 1 July 2011]

## 1 Short title

This regulation may be cited as the *Taxation Administration Regulation 2002*.

## 2 Commencement

This regulation commences on 1 March 2002.

## 3 Definitions

In this regulation—

**bank bill yield rate**, for a particular day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for—

- (a) if the day is on or after 1 March 2002 but before 1 July 2003—May 2001; or
- (b) if the day is on or after 1 July 2003—the month of May in the financial year immediately preceding the financial year in which the day occurs.

*Editor's note—*

The monthly average yield for 90-day bank accepted bills is published in the Reserve Bank of Australia Bulletin and can be accessed on the internet at <[www.rba.gov.au](http://www.rba.gov.au)>.

**BPAY facility** means a facility by that name offered by BPAY Pty Limited ACN 079 137 518.

**duty** means a duty imposed under the *Duties Act 2001*.

**payroll tax** means payroll tax chargeable under the *Payroll Tax Act 1971*, section 10.

### **3A Prescribed method of payment—Act, s 29**

(1) For section 29(1)(b) of the Act, the following amounts payable under a tax law may be paid to the commissioner using an electronic payment method—

- (a) duty;
- (b) payroll tax;
- (c) land tax;
- (d) penalty tax and unpaid tax interest payable in relation to duty, payroll tax or land tax;
- (e) a cost or expense under section 117 of the Act;
- (f) a cost under the *Duties Act 2001*, section 505;
- (g) a self assessor penalty;
- (h) a fee under a regulation made under the *Duties Act 2001* or the *Land Tax Act 2010*.

(2) In this section—

***electronic payment method*** means—

- (a) payment by electronic funds transfer; or
- (b) payment by direct debit; or
- (c) payment by BPAY facility; or
- (d) if, under an assessment notice relating to 1 or more of the amounts mentioned in subsection (1)(a), (b), (c) and (d), the amount assessed is at least \$10 but not more than \$50000—payment by Visa or MasterCard credit card; or
- (e) if the amount mentioned in subsection (1)(e), (f), (g) or (h) is at least \$10 but not more than \$50000—payment by Visa or MasterCard credit card.

***land tax*** means land tax levied under the *Land Tax Act 2010*, section 6 or the repealed *Land Tax Act 1915*, section 8.

***self assessor penalty*** means a penalty payable by a self assessor under the *Duties Act 2001*, section 488.

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**3B      Electronic payment—Act, s 29A(4), definition *prescribed electronic way***

For the Act, section 29A(4), definition *prescribed electronic way*, each of the following is an electronic way—

- (a) electronic funds transfer;
- (b) direct debit;
- (c) BPAY facility.

**4      Interest rate for general refunds—Act, s 39**

For section 39(3)(b) of the Act, the prescribed rate of interest is an annual rate equal to the sum of the bank bill yield rate, rounded to the nearest second decimal point, and 8%.

**5      Waiver of tax law liability—Act, s 43**

For section 43(1) of the Act, the amount prescribed is \$20.00.

**6      Unpaid tax interest—Act, s 54**

- (1) For section 54(2) of the Act, the prescribed rate of unpaid tax interest is an annual rate equal to the sum of the bank bill yield rate, rounded to the nearest second decimal point, and 8%.
- (2) For section 54(2A)(a) of the Act, the day of the week is Sunday.

**7      Interest rate for overpayments—Act, s 61**

For section 61(3) of the Act, the prescribed rate of interest is an annual rate equal to the bank bill yield rate, rounded to the nearest second decimal point.

**8      Recognised laws—Act, s 78**

A law stated in schedule 1 is a recognised law for the Act.

## **9 Corresponding commissioner for recognised laws—Act, s 78**

- (1) The corresponding commissioner for the recognised laws stated in schedule 1, other than for parts 1 and 6, is as follows—
  - (a) for part 2—the Commissioner for Australian Capital Territory Revenue under the *Taxation Administration Act 1999* (ACT);
  - (b) for part 3—the Chief Commissioner, or Commissioner of State Revenue, under the *Taxation Administration Act 1996* (NSW);
  - (c) for part 4—the Commissioner of Territory Revenue under the *Taxation Administration Act 2007* (NT);
  - (d) for part 5—the Commissioner of State Taxation under the *Taxation Administration Act 1996* (SA);
  - (e) for part 7—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (Vic);
  - (f) for part 8—the Commissioner of State Revenue appointed under the *Public Sector Management Act 1994* (WA).
- (2) The corresponding commissioner for a recognised law stated in schedule 1, part 1, is as follows—
  - (a) for the *Customs Act 1901*—the Chief Executive Officer of Customs under that Act and the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth);
  - (b) for all other laws—the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth).
- (3) The corresponding commissioner for a recognised law stated in schedule 1, part 6, is as follows—
  - (a) for the following Acts—the Commissioner of State Revenue under the *Taxation Administration Act 1997*—
    - (i) *Debits Duties Act 2001*;
    - (ii) *Duties Act 2001*;



- (iii) *Financial Institutions Duty Act 1986* (repealed);
- (iv) *Land Tax Act 2000*;
- (v) *Payroll Tax Act 1971*;
- (vi) *Taxation Administration Act 1997*;
- (b) for the repealed *Land and Income Taxation Act 1910*—the person performing the functions and duties, and exercising the powers, of the Commissioner of Taxes under that Act;
- (c) for the repealed *Petroleum Products Business Franchise Licences Act 1981*—the person performing the functions and duties, and exercising the powers, of the Registrar of Petroleum Products Business Franchise Licences under that Act;
- (d) for the repealed *Stamp Duties Act 1931*—the person performing the functions and duties, and exercising the powers, of the Commissioner of Stamp Duties under that Act;
- (e) for the repealed *Tobacco Business Franchise Licences Act 1980*—the person performing the functions and duties, and exercising the powers, of the Registrar of Tobacco Business Franchise Licences under that Act.

## 10 Expenses for attendance—Act, s 88

- (1) The following expenses are prescribed for section 88(7) of the Act—
  - (a) the expenses incurred by a person for—
    - (i) travelling to and from the place the person is required to attend; or
    - (ii) accommodation and meals if the person is necessarily absent from the person's place of residence to attend the place the person is required to attend;
  - (b) any loss of earnings or additional expenses incurred by a person during the person's absence from the person's

place of residence to attend the place the person is required to attend.

- (2) The amount of the expenses to be paid to the person is the amount payable under the *Uniform Civil Procedure (Fees) Regulation 1999*, part 4, as—
  - (a) for expenses mentioned in subsection (1)(a)(i)—a travelling allowance; and
  - (b) for expenses mentioned in subsection (1)(a)(ii)—an accommodation allowance; and
  - (c) for expenses mentioned in subsection (1)(b)—an attendance allowance.
- (3) For subsection (2), a reference in the *Uniform Civil Procedure (Fees) Regulation 1999*, part 4, to the court is taken to be a reference to the place the person is required to attend.

## **11 Non-application of s 147 of Act**

- (1) Section 147(1) of the Act does not apply to a taxpayer if the taxpayer is not required to pay the tax for an instrument, transaction or matter under—
  - (a) an agreement between the taxpayers liable to pay the tax for the instrument, transaction or matter; or
  - (b) an Act relating to the instrument, transaction or matter; or
  - (c) a court order or decision of QCAT.
- (2) Subsection (1)(a) does not apply to the payment of payroll tax by a taxpayer.

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## **Schedule 1      Recognised laws**

section 8

### **Part 1                  Commonwealth**

*Child Support (Assessment) Act 1989*

*Child Support (Registration and Collection) Act 1988*

*Customs Act 1901*

*Debits Tax Administration Act 1982*

*Diesel and Alternative Fuels Grants Scheme Act 1999*  
(repealed)

*Excise Act 1901*

*Fringe Benefits Tax Assessment Act 1986*

*Fuel Sales Grants Act 2000*

*Income Tax Assessment Act 1936*

*Income Tax Assessment Act 1997*

*International Tax Agreements Act 1953*

*Petroleum Resource Rent Tax Assessment Act 1987*

*Product Grants and Benefits Administration Act 2000*

*Sales Tax Assessment Act 1992*

*Sales Tax Procedure Act 1934*

*Superannuation Guarantee (Administration) Act 1992*

*Taxation Administration Act 1953*

*Taxation (Interest on Overpayments and Early Payments) Act 1983*

*Taxation (Interest on Underpayments) Act 1986* (repealed)

*Taxation (Unpaid Company Tax) Assessment Act 1982*  
(repealed)

*Tobacco Charges Assessment Act 1955*

*Trust Recoupment Tax Assessment Act 1985*

*Wool Tax (Administration) Act 1964*

## **Part 2                      Australian Capital Territory**

*Ambulance Service Levy Act 1990 (repealed)*

*Debits Tax Act 1997*

*Duties Act 1999*

*Financial Institutions Duty Act 1987*

*Gaming Machine Act 1987*

*Insurance Levy Act 1998 (repealed)*

*Payroll Tax Act 1987*

*Stamp Duties and Taxes Act 1987 (repealed)*

*Subsidies (Liquor and Diesel) Act 1998 (repealed)*

*Taxation Administration Act 1999*

*Tobacco Licensing Act 1984 (repealed)*

## **Part 3                      New South Wales**

*Debits Tax Act 1990*

*Duties Act 1997*

*Health Insurance Levies Act 1982*

*Land Tax Act 1956*

*Land Tax Management Act 1956*

*Pay-roll Tax Act 1971 (repealed)*

*Payroll Tax Act 2007*

*Petroleum Products Subsidy Act 1997*

*Premium Property Tax Act 1998*

*Stamp Duties Act 1920*

*Taxation Administration Act 1996*

## **Part 4                      Northern Territory**

*Business Franchise Act 1981*

*Debits Tax Act 1990*

*Energy Resource Consumption Levy Act 1985*

*Financial Institutions Duty Act 1989*

*Fuel Subsidies Act 1998*

*Pay-roll Tax Act 1978*

*Stamp Duty Act 1978*

*Taxation (Administration) Act 1978*

*Taxation Administration Act 2007*

## **Part 5                      South Australia**

*Debits Tax Act 1994*

*Financial Institutions Duty Act 1983*

*Land Tax Act 1936*

*Pay-roll Tax Act 1971*

*Petroleum Products Regulation Act 1995*

*Stamp Duties Act 1923*

*Taxation Administration Act 1996*

## **Part 6                      Tasmania**

*Debits Duties Act 2001*

*Duties Act 2001*

*Financial Institutions Duty Act 1986* (repealed)

*Land and Income Taxation Act 1910* (repealed)

*Land Tax Act 2000*

*Pay-roll Tax Act 1971*

*Petroleum Products Business Franchise Licences Act 1981*  
(repealed)

*Stamp Duties Act 1931* (repealed)

*Taxation Administration Act 1997*

*Tobacco Business Franchise Licences Act 1980* (repealed)

## **Part 7                      Victoria**

*Business Franchise (Petroleum Products) Act 1979*

*Business Franchise (Tobacco) Act 1974*

*Debits Tax Act 1990*

*Duties Act 2000*

*Financial Institutions Duty Act 1982*

*Land Tax Act 1958*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2007*

*Stamps Act 1958 (repealed)*

*Taxation Administration Act 1997*

## **Part 8                      Western Australia**

*Debits Tax Assessment Act 1990 (repealed)*

*Debits Tax Assessment Act 2002*

*Financial Institutions Duty Act 1983*

*Fuel Suppliers Licensing Act 1997*

*Land Tax Assessment Act 1976 (repealed)*

*Land Tax Assessment Act 2002*

*Pay-roll Tax Assessment Act 1971 (repealed)*

*Pay-roll Tax Assessment Act 2002*

*Stamp Act 1921*

*Taxation Administration Act 2003*

*Tobacco Sellers Licensing Act 1975 (repealed)*

# Endnotes

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## 2 Date to which amendments incorporated

This is the reprint date mentioned in the Reprints Act 1992, section 5(c). Accordingly, this reprint includes all amendments that commenced operation on or before 1 July 2011. Future amendments of the Taxation Administration Regulation 2002 may be made in accordance with this reprint under the Reprints Act 1992, section 49.

## 3 Key

### Key to abbreviations in list of legislation and annotations

Key	Explanation	Key	Explanation
AIA	= Acts Interpretation Act 1954	(prev)	= previously
amd	= amended	proc	= proclamation
amdt	= amendment	prov	= provision
ch	= chapter	pt	= part
def	= definition	pubd	= published
div	= division	R[X]	= Reprint No. [X]
exp	= expires/expired	RA	= Reprints Act 1992
gaz	= gazette	reloc	= relocated
hdg	= heading	renum	= renumbered
ins	= inserted	rep	= repealed
lap	= lapsed	(retro)	= retrospectively
notfd	= notified	rv	= revised edition
num	= numbered	s	= section
o in c	= order in council	sch	= schedule
om	= omitted	sdiv	= subdivision
orig	= original	SIA	= Statutory Instruments Act 1992
p	= page	SIR	= Statutory Instruments Regulation 2002
para	= paragraph	SL	= subordinate legislation
prec	= preceding	sub	= substituted
pres	= present	unnum	= unnumbered
prev	= previous		



## 4 Table of reprints

Reprints are issued for both future and past effective dates. For the most up-to-date table of reprints, see the reprint with the latest effective date.

If a reprint number includes a letter of the alphabet, the reprint was released in unauthorised, electronic form only.

Reprint No.	Amendments to	Effective	Reprint date
1	none	1 March 2002	1 March 2002
1A	2002 SL No. 148	21 June 2002	21 June 2002

  

Reprint No.	Amendments included	Effective	Notes
1B	2002 SL No. 304	1 January 2003	
1C	2003 SL No. 220	19 September 2003	
1D	2004 SL No. 86	1 July 2004	
1E	2004 SL No. 268 2005 SL No. 123	1 July 2005	R1E withdrawn, see R2
2	—	1 July 2005	
2A	2006 SL No. 127	1 July 2006	
2B	2007 SL No. 264	2 November 2007	
2C	2007 SL No. 264	7 January 2008	
2D	2007 SL No. 264	4 February 2008	
2E	2007 SL No. 264	3 March 2008	
2F	2009 Act No. 19	22 June 2009	
2G	2009 Act No. 19	30 June 2009	R2G withdrawn, see R3
3	—	30 June 2009	
3A	2009 Act No. 24	1 December 2009	
3B	2010 SL No. 9	12 February 2010	
3C	2010 Act No. 15	30 June 2010	
3D	2010 SL No. 133	1 July 2010	R3D withdrawn, see R4
4	—	1 July 2010	
4A	2011 SL No. 103	1 July 2011	

## 5 List of legislation

### Taxation Administration Regulation 2002 SL No. 13

made by the Governor in Council on 7 February 2002

notfd gaz 8 February 2002 pp 442–3

ss 1–2 commenced on date of notification

remaining provisions commenced 1 March 2002 (see s 2)

exp 1 September 2012 (see SIA s 54)

Note—The expiry date may have changed since this reprint was published. See the latest reprint of the SIR for any change.

amending legislation—

**Revenue and Other Legislation Amendment Regulation (No. 1) 2002 SL No. 148 pts 1, 4**

notfd gaz 21 June 2002 pp 783–4  
commenced on date of notification

**Revenue and Other Legislation Amendment Regulation (No. 2) 2002 SL No. 304 ss 1, 2(2), pt 4**

notfd gaz 22 November 2002 pp 1018–21  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 January 2003 (see s 2(2))

**Revenue Legislation Amendment Regulation (No. 1) 2003 SL No. 220 pts 1, 3**

notfd gaz 19 September 2003 pp 219–21  
commenced on date of notification

**Revenue Legislation Amendment Regulation (No. 2) 2004 SL No. 86 pts 1, 5**

notfd gaz 25 June 2004 pp 573–81  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 July 2004 (see s 2)

**Taxation Legislation Amendment Regulation (No. 1) 2004 SL No. 268 pts 1, 3**

notfd gaz 10 December 2004 pp 1195–8  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 July 2005 (2005 SL No. 8)

**Revenue Legislation Amendment Regulation (No. 1) 2005 SL No. 123 pts 1, 5**

notfd gaz 24 June 2005 pp 639–45  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 July 2005 (see s 2)

**Revenue Legislation Amendment Regulation (No. 1) 2006 SL No. 127 pts 1, 5**

notfd gaz 16 June 2006 pp 787–90  
ss 1–2 commenced on date of notification  
remaining provisions commenced 1 July 2006 (see s 2)

**Taxation Administration Amendment Regulation (No. 1) 2007 SL No. 264**

notfd gaz 2 November 2007 pp 1224–5  
ss 1–2 commenced on date of notification  
pt 3 commenced 7 January 2008 (see s 2(1))  
pt 4 commenced 4 February 2008 (see s 2(2))  
pt 5 commenced 3 March 2008 (see s 2(3))  
remaining provisions commenced on date of notification

**Revenue and Other Legislation Amendment Act 2009 No. 19 ss 1, 2(d), 94–95 schs 1–2**

date of assent 22 June 2009  
ss 1–2 commenced on date of assent  
sch 2 amdts 2–5, 7, 9–11 commenced 30 June 2009 (see s 2(d))  
remaining provisions commenced on date of assent

**Queensland Civil and Administrative Tribunal (Jurisdiction Provisions) Amendment Act 2009 No. 24 ss 1–2, ch 14 pt 10**

date of assent 26 June 2009

ss 1–2 commenced on date of assent

remaining provisions commenced 1 December 2009 (2009 SL No. 252)

**Revenue Legislation Amendment Regulation (No. 1) 2010 SL No. 9 pts 1, 4**

notfd gaz 12 February 2010 pp 355–6

commenced on date of notification

**Land Tax Act 2010 No. 15 ss 1–2, 98 sch 3**

date of assent 21 April 2010

ss 1–2 commenced on date of assent

remaining provisions commenced 30 June 2010 (see s 2)

**Taxation Administration Amendment Regulation (No. 1) 2010 SL No. 133**

notfd gaz 25 June 2010 pp 823–30

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2010 (see s 2)

**Taxation Administration Amendment Regulation (No. 1) 2011 SL No. 103**

notfd gaz 24 June 2011 pp 534–8

ss 1–2 commenced on date of notification

remaining provisions commenced 1 July 2011 (see s 2)

Note—An explanatory note was prepared.

## 6 List of annotations

### Definitions

- prov hdg** sub 2004 SL No. 268 s 15(1)
- s 3** def “**BPAY facility**” ins 2009 Act No. 19 s 95 sch 2
- def “**duty**” ins 2007 SL No. 264 s 7
- def “**payroll tax**” ins 2004 SL No. 268 s 15(2)
- sub 2007 SL No. 264 s 4
- amd 2009 Act No. 19 s 94 sch 1

### Prescribed method of payment—Act, s 29

- s 3A** ins 2004 SL No. 268 s 16
- sub 2007 SL No. 264 s 8
- amd 2007 SL No. 264 ss 9–10; 2009 Act No. 19 s 95 sch 2; 2010 Act No. 15 s 98 sch 3; 2010 SL No. 133 s 4; 2011 SL No. 103 s 4

### Electronic payment—Act, s 29A(4), definition “prescribed electronic way”

- s 3B** ins 2009 Act No. 19 s 95 sch 2

### Unpaid tax interest—Act, s 54

- s 6** sub 2009 Act No. 19 s 95 sch 2

Endnotes

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**Corresponding commissioner for recognised laws—Act, s 78**

**s 9**           amd 2002 SL No. 148 s 12; 2003 SL No. 220 s 5; 2009 Act No. 19 ss 94–95  
              schs 1–2

**Giving document to commissioner—Act, ss 143(c) and 144**

**s 10A**       ins 2004 SL No. 268 s 17  
              om 2007 SL No. 264 s 5

**Non-application of s 147 of Act**

**prov hdg**   amd 2004 SL No. 268 s 18(1)

**s 11**       amd 2004 SL No. 268 s 18(2); 2009 Act No. 24 s 1894

**Amount payable for administrative function**

**s 12**       sub 2004 SL No. 86 s 10  
              om 2006 SL No. 127 s 12

**SCHEDULE 1—RECOGNISED LAWS**

              amd 2003 SL No. 220 s 6; 2007 SL No. 264 s 6; 2009 Act No. 19 s 95 sch 2;  
              2010 SL No. 9 s 11

**SCHEDULE 2—AMOUNT PAYABLE FOR ADMINISTRATIVE FUNCTION**

**sch hdg**   sub 2004 SL No. 86 s 11(1)

**sch 2**       sub 2002 SL No. 304 s 9  
              amd 2004 SL No. 86 s 11(2); 2005 SL No. 123 s 10  
              om 2006 SL No. 127 s 13