



Queensland

Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022

Subordinate Legislation 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

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Part 1 Preliminary

1 Short title

This regulation may be cited as the *Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022*.

Part 2 Amendment of Duties Regulation 2013

2 Regulation amended

This part amends the *Duties Regulation 2013*.

3 Insertion of new s 3A

After section 3—

insert—

3A Rounding of amounts expressed as numbers of fee units

- (1) This section applies for working out the amount of a fee expressed in this regulation as a number of fee units.
- (2) For the purpose of the *Acts Interpretation Act 1954*, section 48C(3), the amount is to be rounded down to the nearest multiple of 5 cents.

Example—

Schedule 4, item (b) provides for a fee of 1.80 fee units. If the value of a fee unit for this regulation were \$1.025, the number of dollars obtained by multiplying \$1.025 by 1.80 would be \$1.845. After rounding down, the amount of the fee would be \$1.80.

[s 4]

4 Amendment of s 7 (Fee for instrument lodged on which duty is not imposed)

Section 7, '\$42.70'—

omit, insert—

42.70 fee units

5 Amendment of sch 4 (Fee payable for administrative function)

Schedule 4, '\$'—

omit, insert—

Fee units

Part 3 Amendment of Land Tax Regulation 2021

6 Regulation amended

This part amends the *Land Tax Regulation 2021*.

7 Amendment of s 3 (Application for clearance certificate—Act, s 63)

(1) Section 3(2)(a), '\$35.80'—

omit, insert—

35.80 fee units

(2) Section 3(2)(b), '\$44.35'—

omit, insert—

44.35 fee units

(3) Section 3—

insert—

(4) For working out the amount of a fee expressed in

subsection (2) as a number of fee units, for the purpose of the *Acts Interpretation Act 1954*, section 48C(3), the amount is to be rounded down to the nearest multiple of 5 cents.

Example for subsection (4)—

Subsection (2)(a) provides for a fee of 35.80 fee units. If the value of a fee unit for this regulation were \$1.025, the number of dollars obtained by multiplying \$1.025 by 35.80 would be \$36.695. After rounding down, the amount of the fee would be \$36.65.

Part 4 **Amendment of Mineral Resources Regulation 2013**

8 **Regulation amended**

This part amends the *Mineral Resources Regulation 2013*.

9 **Insertion of new s 101A**

After section 101—

insert—

101A Rounding of amount expressed in sch 5, pt 8 as number of fee units

- (1) This section applies for working out the amount of the fee expressed in schedule 5, part 8 as a number of fee units.
- (2) For the purpose of the *Acts Interpretation Act 1954*, section 48C(3), the amount is to be rounded down to the nearest multiple of 5 cents.

Example—

Schedule 5, part 8, item 1 provides for a fee of 206.70 fee units. If the value of a fee unit for this regulation were \$1.025, the number of dollars obtained by multiplying \$1.025 by 206.70 would be \$211.8675. After rounding down, the amount of the fee would be \$211.85.

[s 10]

10 Amendment of sch 5 (Fees)

Schedule 5, part 8, ‘\$’—

omit, insert—

Fee units

Part 5 Amendment of Petroleum and Gas (Royalty) Regulation 2021

11 Regulation amended

This part amends the *Petroleum and Gas (Royalty) Regulation 2021*.

12 Amendment of s 39 (Fee for failing to lodge royalty return on time)

(1) Section 39(2), ‘\$206.70’—

omit, insert—

206.70 fee units

(2) Section 39—

insert—

(6) For working out the amount of the fee expressed in subsection (2) as a number of fee units, for the purpose of the *Acts Interpretation Act 1954*, section 48C(3), the amount is to be rounded down to the nearest multiple of 5 cents.

Example for subsection (6)—

Subsection (2) provides for a fee of 206.70 fee units. If the value of a fee unit for this regulation were \$1.025, the number of dollars obtained by multiplying \$1.025 by 206.70 would be \$211.8675. After rounding down, the amount of the fee would be \$211.85.

Part 6 **Amendment of State Penalties Enforcement Regulation 2014**

13 **Regulation amended**

This part amends the *State Penalties Enforcement Regulation 2014*.

14 **Insertion of new s 3A**

After section 3—

insert—

3A Rounding of amounts expressed as numbers of fee units

- (1) This section applies for working out the amount of a fee expressed in this regulation as a number of fee units.
- (2) For the purpose of the *Acts Interpretation Act 1954*, section 48C(3), the amount is to be rounded down to the nearest multiple of 5 cents.

Example—

Section 22 provides for a fee of 123.65 fee units. If the value of a fee unit for this regulation were \$1.025, the number of dollars obtained by multiplying \$1.025 by 123.65 would be \$126.74125. After rounding down, the amount of the fee would be \$126.70.

15 **Amendment of ss 22 and 23**

Sections 22 and 23, '\$123.65'—

omit, insert—

123.65 fee units

16 **Amendment of s 27 (Registration fee)**

Section 27, '\$73.80'—

[s 16]

omit, insert—

73.80 fee units

ENDNOTES

- 1 Made by the Governor in Council on 12 May 2022.
- 2 Notified on the Queensland legislation website on 13 May 2022.
- 3 The administering agency is Queensland Treasury.

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