Queensland

Taxation Administration Act 2001

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Taxation Administration Act 2001

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Taxation Administration Act 2001

An Act about the administration and enforcement of revenue laws

Part 1 Preliminary

Division 1 Introductory provisions

1 Short title

This Act may be cited as the *Taxation Administration Act 2001*.

2 Commencement

This Act commences on a day to be fixed by proclamation.

Division 2 Purpose and application of Act

3 Purposes of Act and relationship with revenue laws

(1) The main purpose of this Act is to make general provision about the administration and enforcement of revenue laws.

(2) Nothing in this Act prevents a revenue law making specific provision about the administration and enforcement of that law.

(3) Each revenue law must be read together with this Act as if they together formed a single Act.

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(4) Another purpose of this Act is to make provision about the administration and enforcement of recognised laws.

4 Act binds all persons

(1) This Act binds all persons, including the State and, as far as the legislative power of the Parliament permits, the Commonwealth and the other States.

(2) Nothing in this Act makes the State liable to be prosecuted for an offence.

Division 3 Interpretation

5 Definitions

The dictionary in schedule 2 defines particular words used in this Act.

6 Revenue laws

(1) The *Duties Act 2001* is a revenue law on and from the day this section commences.

(2) The *Payroll Tax Act 1971* is a revenue law.

(3) Subsection (2) is subject to the *Payroll Tax Act 1971*, part 7, division 2.

(4) The *Land Tax Act 2010* is a revenue law.

(5) The *Betting Tax Act 2018* is a revenue law.

(6) Each of the following provisions of the *Mineral Resources Act 1989* is a revenue law—

(a) chapter 11;

(b) another provision of that Act to the extent the provision is administered by the Minister administering this Act.

(7) Subsection (6) is subject to the *Mineral Resources Act 1989*, chapter 15, part 20.

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(8) Each of the following provisions of the *Petroleum and Gas (Production and Safety) Act 2004* is a revenue law—

(a) chapter 6;

(b) another provision of that Act to the extent the provision is administered by the Minister administering this Act.

(9) Subsection (8) is subject to the *Petroleum and Gas (Production and Safety) Act 2004*, chapter 15, part 28.

6A References to tax

(1) To enable the use of a simpler style in provisions that apply to both taxes and royalties, this Act uses the term 'tax' which, under its definition, includes royalty payable under the *Mineral Resources Act 1989* and petroleum royalty payable under the *Petroleum and Gas (Production and Safety) Act 2004*.

(2) That use of the term 'tax', and related terms, must not be taken to affect the nature of the payments under those Acts as royalties.

Part 2 Commissioner of State Revenue

7 Appointment of commissioner

(1) There is to be a Commissioner of State Revenue.

(2) The Governor in Council must, by gazette notice, appoint an appropriately qualified person to be the commissioner.

(3) It does not matter whether the appointee is or is not already a public service officer.

(4) The commissioner is to be employed under the *Public Sector Act 2022*.

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8 Commissioner's functions

(1) The commissioner is responsible for the administration and enforcement of the tax laws.

(2) Also, the commissioner may perform the functions of a State taxation officer under the *Taxation Administration Act 1953* (Cwlth), part IIIA.

9 Commissioner's powers

(1) The commissioner has the powers given under the tax laws.

(2) In addition, the commissioner has the power to do all things necessary or convenient to be done for performing the commissioner's functions.

(3) Without limiting subsection (2), the commissioner may engage the consultants and contractors the commissioner considers necessary for the performance of the commissioner's functions.

10 Delegations

(1) The commissioner may delegate the commissioner's powers under a tax law to an appropriately qualified public service employee.

(2) A delegation of a power may permit the subdelegation of the power to an appropriately qualified public service employee.

Part 3 Assessments of tax

Division 1 Assessments made by the commissioner

11 When commissioner makes an assessment

(1) The commissioner must make an assessment if—

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(a) the commissioner is satisfied a taxpayer has a liability for tax; and

(b) the taxpayer's liability is not required or permitted, under a revenue law, to be made by self assessment.

(2) Also, the commissioner may make an assessment—

(a) if the taxpayer's liability for tax is required or permitted to be made by self assessment under the revenue law; or

(b) even if the taxpayer's liability for tax is nil.

(3) If the commissioner does not make an assessment under subsection (2), the commissioner's decision not to make the assessment is a non-reviewable decision.

12 Compromise assessments

(1) This section applies if, in assessing a taxpayer's liability for tax, it is difficult or impracticable for the commissioner to properly determine the amount of the taxpayer's liability because of a complexity or uncertainty or for another reason.

(2) The commissioner may make an assessment of the taxpayer's liability under a written agreement with the taxpayer (a ***compromise assessment***).

(3) The compromise assessment is a non-reviewable decision.

(4) Nothing in this part requires the commissioner to make a compromise assessment for a taxpayer.

13 Default assessments

(1) This section applies in each of the following circumstances—

(a) for—

(i) a self assessment—the assessment is not made; or

(ii) another assessment—the taxpayer does not give information required to be given under an information requirement or lodge a document

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required to be lodged under a lodgement requirement;

(b) the commissioner is not satisfied about the accuracy or completeness of a document lodged, or information given, for the assessment of a taxpayer's liability for tax under a tax law;

(c) the commissioner does not have enough information to properly assess a taxpayer's liability for tax under a tax law, including, for example, if the commissioner reasonably believes—

(i) it is necessary to make an immediate assessment; and

(ii) the time for complying with an information or lodgement requirement has not ended.

Example for subsection (1)(c)—

The commissioner reasonably believes a taxpayer is going to leave the State before documents that will disclose a liability for tax are required to be lodged.

(2) The commissioner may make an assessment under this section (a ***default assessment***) for the amount the commissioner reasonably believes to be the taxpayer's liability.

(3) If this section applies because a lodgement requirement has not been complied with (whether or not the time for compliance has ended), the commissioner may make the default assessment as if the document were in existence and in the commissioner's possession.

13A Assessment may be made despite related objections, appeals or reviews

The commissioner may make an assessment under this division even if any of the following has started but not yet been decided—

(a) an objection against a related royalty valuation decision;

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(b) an appeal against, or review of, the commissioner's decision on an objection against a related royalty valuation decision.

Division 2 Self assessments

14 Making self assessment by lodging return

The following provisions apply if, under a revenue law, a self assessor lodges a return—

(a) an assessment (a ***return self assessment***) is taken to have been made for each taxpayer stated in the return;

(b) the assessment under paragraph (a) is taken to have been made by the commissioner;

(c) the liability for tax for each assessment is the amount that, on the basis of the information stated in the return, is the amount of each taxpayer's liability for tax;

(d) despite section 26(2), the return is taken to be an assessment notice for each assessment;

(e) the assessment notice is taken to have been given under section 26 to the taxpayers for whom each assessment is made.

14A Making self assessment by lodging transaction statement

The following provisions apply if, under a revenue law, a self assessor lodges a transaction statement—

(a) an assessment (a ***standard self assessment***) is taken to have been made for the taxpayer stated in the statement;

(b) the assessment under paragraph (a) is taken to have been made by the commissioner;

(c) the liability for tax for the assessment is the amount that, on the basis of the information stated in the statement, is the amount of the taxpayer's liability for tax;

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(d) despite section 26(2), the statement is taken to be an assessment notice for the assessment;

(e) the assessment notice is taken to have been given under section 26 to the taxpayer for whom the assessment is made.

15 Matters to which self assessor must have regard

For assessing a taxpayer's liability for tax, a self assessor must have regard to directions given by the commissioner, whether generally or specifically for the liability, about the assessment of the liability.

16 Effect of commissioner making an assessment for self assessor

(1) This section applies if—

(a) under a revenue law, a self assessor is required or permitted to make a self assessment of a taxpayer's liability for tax under the law; and

(b) under section 11(2)(a), the commissioner decides to make an assessment of the liability.

(2) The assessment must be made as if the liability were not required or permitted to be self assessed.

(3) This section does not apply for a default assessment.

Division 3 Reassessments

17 Commissioner's general power to make reassessments

(1) Subject to sections 21 and 22, the commissioner may, at any time, make a reassessment of a taxpayer's liability for tax.

(2) However, the commissioner may make a reassessment of a taxpayer's liability assessed under a compromise assessment only—

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(a) with the taxpayer's written agreement; or

(b) if the commissioner reasonably believes the compromise assessment was—

(i) obtained by fraud; or

(ii) made on the basis of a false or misleading statement or there was a failure to give material information.

(3) The commissioner may make a reassessment under subsection (1) even if any of the following has started but not yet been decided—

(a) an objection against the assessment or a related royalty valuation decision;

(b) an appeal against, or review of, the commissioner's decision on an objection mentioned in paragraph (a).

(4) The commissioner can not be compelled to make a reassessment under subsection (1) decreasing a taxpayer's liability for tax.

(5) The commissioner's decision not to make a reassessment of a taxpayer's liability for tax is a non-reviewable decision.

18 When commissioner must make reassessment—general

Subject to sections 21 and 22, the commissioner must make a reassessment of a taxpayer's liability for tax if the circumstances mentioned in—

(a) section 59(3) or (4) apply to require the reassessment; or

(b) a provision of a revenue law applies to require the reassessment.

19 When commissioner must make reassessment—objections, court decisions or QCAT decisions

(1) This section applies if—

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(a) the commissioner decides to allow an objection to an assessment or royalty valuation decision in whole or part; or

(b) a court or QCAT makes a decision about a taxpayer's tax law liability or about a royalty valuation decision.

(2) The commissioner must make any amendment of the royalty valuation decision, and any reassessment of the taxpayer's liability for tax, that is necessary to give effect to the decision.

(3) However, the commissioner need not act under subsection (2) to give effect to a decision of a court or QCAT until—

(a) the end of the period allowed for an appeal against the decision; or

(b) if an appeal is started against the decision—the appeal ends.

20 Legal interpretations and practices applying to particular reassessments

(1) Subject to subsections (2) and (5), a reassessment of a taxpayer's liability for tax must be made in accordance with the legal interpretations and assessment practices applied by the commissioner for assessing liability for tax in similar circumstances when the original assessment of the taxpayer's liability for tax was made.

(2) If any legislative change made after an original assessment is made affects the legal interpretations and assessment practices to be applied under subsection (1), the reassessment must, to the extent that the interpretations and practices are changed because of the legislative change, be made in accordance with the changed interpretations and practices.

(3) The commissioner's decision about what constituted the commissioner's legal interpretations and assessment practices is a non-reviewable decision.

(4) Subsection (5) applies if—

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(a) a court or QCAT makes a decision (the ***original decision***) affecting the legal interpretations applied by the commissioner for assessing a taxpayer's liability for tax; and

(b) on appeal, the original decision is changed in whole or part.

(5) For any assessment made after the original decision but before the appeal is decided, the commissioner may make a reassessment to increase a taxpayer's liability for tax in accordance with the appeal decision.

21 Time for reassessment decreasing liability for tax

(1) A reassessment decreasing a taxpayer's liability for tax must be made in the limitation period.

(2) However, if, within the limitation period, the taxpayer asks for a reassessment to decrease the taxpayer's liability, the reassessment may be made after the limitation period.

22 Time for reassessment increasing liability for tax

(1) A reassessment increasing a taxpayer's liability for tax must be made in the limitation period.

(2) Despite subsection (1), a reassessment increasing a taxpayer's liability for tax may be made at any time—

(a) if the commissioner reasonably believes there has been a deliberate tax default; or

(b) if, within the limitation period, the commissioner has given written notice to the taxpayer informing the taxpayer an investigation into the taxpayer's liability for tax has started under either or both of the following—

(i) part 7;

(ii) a recognised law.

(3) For subsection (2)(a), a deliberate tax default arises if—

(a) there has been fraud or evasion of tax; or

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(b) a taxpayer or person acting for a taxpayer knowingly misleads the commissioner, or causes the commissioner to be misled, about the taxpayer's liability for tax, including, for example, by giving, omitting or changing information or documents.

23 Limitation period does not apply to particular reassessments

Despite sections 21(1) and 22(1)—

(a) if an appeal against, or review of, a decision on an objection to an assessment is started, the commissioner may, under section 17, make a reassessment after the limitation period and before a decision is made on the appeal or review if the taxpayer agrees; and

(b) the limitation period does not apply to a reassessment made—

(i) under section 18(a) or 19; or

(ii) under section 18(b) if a provision of the revenue law for which the reassessment is made declares the limitation period does not apply.

24 Reassessment by self assessors

A self assessor may make a reassessment only if required or permitted under a revenue law.

25 Reassessment does not replace previous assessment

A reassessment does not replace the previous assessment but merely varies it by—

(a) decreasing or increasing the taxpayer's liability for tax; or

(b) changing the basis on which the taxpayer's liability for tax is assessed.

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Division 4 Assessment notices

26 Assessment notice to be given to taxpayer

(1) The commissioner must give notice of the making of an assessment (an ***assessment notice***) to the taxpayer.

(2) The assessment notice must state—

(a) the amount of the tax assessed; and

(b) the date by which the tax must be paid; and

(c) the taxpayer's right to object to the assessment; and

(d) the basis on which unpaid tax interest may accrue; and

(e) if assessed interest or penalty tax is payable under the notice—enough information to enable the taxpayer to ascertain the basis for the assessment of the interest or penalty tax; and

(f) for a compromise or default assessment—it is a compromise or default assessment; and

(g) for a reassessment—the amount of the liability for tax under the previous assessment.

(3) For subsection (2)(c), the assessment notice must state—

(a) that the taxpayer may, within 60 days after the notice is given, object to the assessment; and

(b) how to object.

(4) The assessment notice may include information that does not form part of the assessment, including, for example, information about other amounts payable by the taxpayer.

(5) More than 1 assessment may be included in the assessment notice.

(6) Despite subsection (1), the commissioner need not give an assessment notice for an assessment making a remission under section 60 or a revenue law if, after the remission and the application of payments received by the commissioner for

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the taxpayer's assessment liability, the taxpayer has no assessment liability.

Division 5 Other provisions

27 Assessments made on available relevant information

The commissioner may make an assessment on the available information the commissioner considers relevant.

28 Taxpayer to advise commissioner if liability for tax under assessed

(1) A taxpayer must advise the commissioner if the taxpayer becomes aware that—

(a) an assessment of the taxpayer's liability for tax was not, or is no longer, correct; and

(b) the correct liability for tax is more than the amount stated in the assessment.

(2) The taxpayer must comply with subsection (1) within 30 days after becoming aware of the matters mentioned in the subsection.

28A Assessments of liability for royalty under the Mineral Resources Act 1989

(1) This section applies in relation to a taxpayer's liability for royalty under the *Mineral Resources Act 1989*.

(2) Without limiting section 26, the matters stated in an assessment notice must include—

(a) the amount of royalty payable to the State; and

(b) if the *Mineral Resources Act 1989*, section 320(3)(b) applies—the amount of royalty payable to another person.

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(3) A reassessment mentioned in section 25(b) may change the amount of royalty payable to the State or the amount payable to another person, whether or not it changes the taxpayer's total liability for royalty.

(4) Section 28(1) applies as if a reference to a taxpayer's liability for tax were a reference to the amount of the taxpayer's liability for royalty that is payable to the State.

Part 4 Payments and refunds of tax and other amounts

Division 1 Payments of tax and other amounts

29 Methods of payment

(1) An amount payable to the commissioner under a tax law must be paid—

(a) by cash or cheque; or

(b) as prescribed under a regulation.

(2) This section applies subject to section 29A.

29A Requirement for electronic payment

(1) The commissioner may give a written notice (an ***electronic payment notice***) to a person requiring the person to pay any amount, or a stated type of amount, payable by the person under a tax law to the commissioner by—

(a) any prescribed electronic way; or

(b) a stated prescribed electronic way.

(2) Subject to subsection (3) and section 29B, a person given an electronic payment notice must, when paying an amount payable by the person under a tax law to the commissioner, comply with the notice from the day that is 30 days after being given the notice.

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(3) Subsection (2) does not apply if the person on a particular occasion is unable to comply with the notice due to circumstances beyond the person's control.

(4) In this section—

prescribed electronic way means an electronic way prescribed under a regulation.

29B Application to withdraw electronic payment notice

(1) A person given an electronic payment notice may apply to the commissioner to withdraw the notice.

(2) The application must—

(a) be made within 30 days after the person is given the notice; and

(b) be in the approved form.

(3) The application may be made on any of the following grounds—

(a) the standard of the technological infrastructure servicing the area in which the person would ordinarily comply with the notice makes it impracticable for the person to comply with the notice;

(b) the number of payments the notice is likely to apply to in a year is so small as not to justify the costs the person would have to incur to install, or modify, an information system to enable compliance with the notice;

(c) a ground prescribed under a regulation.

(4) The commissioner must consider the application and either grant, or refuse to grant, the application.

(5) The person is not required to comply with the notice pending the person being notified of the commissioner's decision on the application under subsection (6) or (8).

(6) If the commissioner decides to grant the application, the commissioner must immediately give the person written notice of the decision.

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(7) Subsections (8) to (11) apply if the commissioner decides to refuse to grant the application.

(8) The commissioner must immediately give the person a written notice stating the following—

(a) the decision;

(b) the reasons for the decision;

(c) that the person may apply, as provided under the QCAT Act, to the tribunal for a review of the decision within 14 days after being given the notice (the ***review period***);

(d) how the person may apply for the review.

(9) The person may apply to the tribunal for a review of the decision during the review period.

(10) The person is not required to comply with the notice—

(a) during the review period; and

(b) if the person applies for a review of the decision—

(i) pending the review being decided; and

(ii) if the person is unsuccessful on the review—during 14 days immediately after the review is decided.

(11) If the person applies for a review of the decision—

(a) a party to a proceeding of the tribunal for the review may be represented by a lawyer; and

(b) the grounds for the review are limited to the grounds stated in subsection (3).

30 Time for payment of tax

(1) Tax payable under a tax law must be paid—

(a) for a return self assessment—on the date the return for the self assessment is required to be lodged; or

(b) for a standard self assessment—by the date that is 14 days after the date the transaction statement for the self assessment is lodged; or

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(c) for a default assessment made because of a failure to make a self assessment—on the date the assessment notice for the default assessment is given to the taxpayer; or

(d) for an amount of tax, payable under a royalty law, for which the royalty law provides a time for payment—by that time; or

(e) otherwise—by the date stated in the assessment notice as the date by which the tax must be paid.

(2) For subsection (1)(e), the stated date must be at least 30 days after the assessment notice for the tax is given to the taxpayer.

(3) For a return self-assessment, assessed interest is payable on the day the assessment is made.

31 Time for payment of late payment interest

Late payment interest is payable on the date it accrues.

32 Time for payment of other amounts

(1) This section applies if—

(a) an amount, other than tax or late payment interest is payable under a tax law; and

(b) no time for payment is otherwise stated in the tax law.

(2) The amount must be paid—

(a) if the amount relates to tax payable under a default assessment mentioned in section 30(1)(c)—immediately after the assessment notice for the default assessment is given to the taxpayer; or

(b) otherwise—by the date stated in a written notice given by the commissioner to the taxpayer for the amount.

(3) For subsection (2)(b), the stated date must be at least 30 days after the notice is given.

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33 Earlier time for payment of tax and other amounts

(1) This section applies despite sections 30 and 32.

(2) The commissioner may, in an assessment notice or notice given under this section, state an earlier date than the date stated in section 30 or 32 as the date the tax or amount is payable if the commissioner reasonably believes the tax or amount may not be recoverable if the date for payment under the section otherwise were to apply.

(3) The date stated in the notice mentioned in subsection (2) must not be a date before the notice is given.

34 Payment arrangements

(1) If the commissioner is satisfied payment of a taxpayer's tax law liability would cause the taxpayer significant financial hardship, the commissioner may, on the taxpayer's written application, approve an arrangement (a ***payment arrangement***) extending the time for paying an amount under a tax law.

(2) Without limiting subsection (1), the payment arrangement may be for payment of the amount by way of instalments.

(3) The payment arrangement must be in writing and state the conditions applying to it.

(4) The commissioner may, at any time, by written notice given to the taxpayer, terminate the arrangement.

(5) If the commissioner terminates the arrangement, amounts outstanding under the arrangement are immediately payable by the taxpayer to the commissioner.

(6) The commissioner's decision about extending the time for paying a tax law liability or to terminate a payment arrangement is a non-reviewable decision.

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35 Payments by tax agents

If a tax agent receives an amount to pay a tax law liability for a taxpayer, the tax agent must pay the amount to the commissioner—

(a) for a return self assessment—

(i) when lodging the return for the liability; or

(ii) if the amount is received after the return for the self assessment is lodged—immediately after receiving the amount; or

(b) for a standard self assessment—

(i) by the due date for the self assessment; or

(ii) if the amount is received after the due date for the self assessment—immediately after receiving the amount.

Maximum penalty—100 penalty units.

Division 2 Refunds of tax and other amounts and particular payments to taxpayers

36 Refunds made only under this division

(1) A person is not entitled to a refund of any amount paid, or purportedly paid, under a tax law other than under this division.

(2) No cause of action, right or remedy is available at common law for the refund or recovery of any amount paid or purportedly paid under a tax law.

(3) To remove any doubt, it is declared that subsection (2) does not affect a person's right to seek judicial review under the *Judicial Review Act 1991* to the extent permitted under this Act.

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37 Commissioner to refund tax and other amounts

(1) An entitlement to a refund of an amount paid under a tax law arises if—

(a) under a reassessment, a taxpayer's liability for tax is decreased; or

(b) the amount paid by a person is more than the amount stated in any notice as payable by the person under the tax law.

(2) Subject to sections 38 and 39, the commissioner must refund the overpaid amount.

(3) However, the commissioner must not make a refund under subsection (1)(b) more than 5 years after the payment of the amount.

38 Applying amounts to current and future tax liabilities

(1) This section applies if a taxpayer is entitled to a refund of an amount (the ***refund amount***) under section 37.

(2) The commissioner may apply the whole or part of the refund amount, and any section 61A interest payable on the refund amount, as payment for any of the following—

(a) any tax law liability of the taxpayer;

(b) any tax law liability of the taxpayer that the commissioner reasonably believes will become payable within 60 days after the entitlement to the refund arises;

(c) for a refund amount that is a royalty amount, and any section 61A interest payable on that amount—any liability of the taxpayer for a royalty amount that the commissioner reasonably believes will become payable on or before the later of the following days—

(i) the day that is 6 months after the entitlement to the refund arises;

(ii) the day an assessment is made for the taxpayer for the next royalty return period to end after the entitlement to the refund arises.

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(3) Immediately after the end of the period within which the commissioner may apply the refund amount under subsection (2), the commissioner must refund or pay to the taxpayer any part of the refund amount and section 61A interest that has not been applied.

(4) However subsections (2) and (3) do not prevent the commissioner from holding the refund amount or section 61A interest for any period, or applying it for any purpose, at the taxpayer's request or with the taxpayer's consent.

(5) This section has effect subject to section 39.

(6) In this section—

royalty amount means—

(a) an amount payable by a taxpayer under a royalty law; or

(b) an amount payable by a taxpayer, under this Act, that relates to an amount mentioned in paragraph (a).

royalty return period, for a taxpayer, means a period for which, under a royalty law, the taxpayer must lodge a return.

section 61A interest means interest payable on a refund amount by the commissioner to a taxpayer under section 61A.

39 General provision about refunds and payments of section 61A interest

(1) The commissioner may refund an amount and pay any section 61A interest for the amount to a taxpayer or, under section 38, apply an amount and any section 61A interest for the amount as a payment for a taxpayer only if the commissioner is satisfied—

(a) the taxpayer has not received, and will not receive, an amount as tax from another person for all or part of the tax paid; or

(b) if the taxpayer has received an amount as tax (the ***amount received***) from another person for all or part of the tax paid, the taxpayer will—

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(i) reimburse the other person for the amount received; and

(ii) if section 61A interest is payable to the taxpayer for the amount—pay the other person the section 61A interest for the amount received.

(2) A court or QCAT must not make an order relating to the refund that is inconsistent with subsection (1).

(3) If subsection (1)(b) applies, the taxpayer must—

(a) within 90 days after receiving the refund (the ***relevant period***), reimburse the other person for the amount received and pay the person any section 61A interest for the amount; and

(b) within 7 days after the relevant period, give the commissioner written notice that the other person has been reimbursed for the amount received and paid any section 61A interest for the amount.

(4) Also, if subsection (1)(b) applies and the taxpayer does not, within the relevant period, reimburse the other person for the amount received or pay the person any section 61A interest for the amount, the taxpayer must, within 7 days after the relevant period—

(a) give the commissioner written notice that the other person was not reimbursed for the amount received or paid the interest; and

(b) pay the commissioner—

(i) the amount received and any section 61A interest paid by the commissioner to the taxpayer for the amount received; and

(ii) interest on the balance payable under subparagraph (i) calculated on a daily basis at the prescribed rate, from the date the refund or section 61A interest was paid by the commissioner to the taxpayer, to the date the amount payable under subparagraph (i) is paid to the commissioner in full.

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Maximum penalty—100 penalty units.

(5) In this section—

section 61A interest see section 38(6).

tax means tax paid, or purportedly paid, under a tax law, whether or not under a mistake of law or fact.

taxpayer includes a person who, under section 37(1)(b), is entitled to a refund.

Division 3 How payments for tax and other amounts are allocated and applied

40 When payments are received

(1) A payment is taken to be received by the commissioner—

(a) if the payment is made by cash or cheque—when the payment is made to the commissioner by or for a taxpayer for the taxpayer's tax law liability; or

(b) if the payment is made as prescribed under a regulation under section 29(1)(b)—at the time prescribed under the regulation; or

(c) if an amount becomes available for application by the commissioner under section 38 for a taxpayer's tax law liability—when the amount becomes available.

(2) However, if an amount is tendered to the commissioner on a day that is not a business day, or after 5p.m. on a business day, the payment of the amount is taken to have been made on the following business day.

(3) Subsection (2) does not apply to an amount if—

(a) a regulation made under section 29(1)(b) allows the amount to be paid electronically; and

(b) payment of the amount is made electronically.

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41 Allocating payments if more than 1 assessment liability

(1) If a taxpayer has an assessment liability under more than 1 assessment, the commissioner must decide the assessment liabilities to which a payment received by the commissioner is to be applied under section 42.

(2) In making the decision, the commissioner may, but is not required to, have regard to a request by the taxpayer for the allocation of the payment.

42 Application of payments to assessment liability

A payment received by the commissioner for an assessment liability must be applied in the following order—

(a) first, an amount payable under a tax law, other than late payment interest or tax;

(b) second, another amount payable under a tax law, other than primary tax;

(c) last, primary tax.

Division 4 Power to waive or write off liability

43 Waiver of tax law liability

(1) The commissioner may waive payment of a taxpayer's tax law liability up to the amount prescribed under a regulation.

(2) The liability to pay the amount waived is extinguished.

44 Effect of writing off tax law liability

If all or part of a taxpayer's tax law liability is written off under the *Financial Accountability Act 2009*, section 21, the writing off does not extinguish the taxpayer's liability or prevent a later proceeding against the taxpayer to recover the amount of the liability.

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Division 5 Recovery of tax and other amounts

Subdivision 1 Recovery from taxpayers

45 Unpaid amount under tax law is debt

(1) An amount payable under a tax law must be paid to the commissioner.

(2) If the whole or part of an amount payable under a tax law is not paid as required—

(a) the unpaid amount is a debt payable to the State; and

(b) the commissioner may recover the unpaid amount for the State in a court of competent jurisdiction.

(3) Subsections (1) and (2) do not apply to an amount of royalty payable under the *Mineral Resources Act 1989* to a person other than the State.

46 Recovery proceedings not affected by reassessment

A reassessment does not affect a proceeding for the recovery of an amount payable under a tax law but an appropriate adjustment must be made to the amount sought to be recovered in the proceeding to accord with the reassessment.

47 Joint and several liability

(1) If 2 or more taxpayers are liable under a tax law to pay an amount, the commissioner may recover the whole or part of the amount from any 1 or more of them.

(2) Subsection (1) does not affect the right of a taxpayer who pays an amount to recover a contribution from another person jointly or severally liable for the whole or part of the amount.

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Subdivision 1A Registration and release of charges

47A Definition for sdiv 1A

In this subdivision—

registrar means the registrar of titles under the *Land Title Act 1994* or another person responsible for keeping a register of dealings in land.

47B Registration of charge over land

(1) This section applies if, under a revenue law, the commissioner may lodge a request to register a charge over land under this division.

(2) The commissioner may lodge the request, in the approved form, with the registrar.

(3) The registrar must register the charge over the land on lodgement of—

(a) the request; and

(b) a certificate of the commissioner stating there is, under a stated revenue law, a charge over the land for a stated outstanding amount of tax.

(4) The fee for registration of the charge is payable by the owner of the land.

47C Release of charge over land

(1) This section applies if, in relation to a registered charge—

(a) the outstanding amount of tax is paid; or

(b) under a reassessment, no tax is payable.

(2) The commissioner must, as soon as practicable after payment of the outstanding amount of tax or the reassessment, lodge with the registrar a request in the approved form to register the release of the charge.

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(3) The registrar must register the release of the charge on lodgement of the request.

(4) This section does not prevent the commissioner requesting registration of the release of the charge in other circumstances.

(5) The fee for registration of the release of the charge is payable by the owner of the land.

(6) In this section—

registered charge means a charge registered—

(a) before the commencement of this section—under a revenue law; or

(b) on or after the commencement of this section—under section 47B.

47D Recovery of fees paid by commissioner

(1) This section applies if the commissioner pays, to the registrar, a fee mentioned in section 47B(4) or 47C(5).

(2) The commissioner may recover the amount of the fee from the person or persons liable for payment of the fee.

Subdivision 2 Obligations of administrators and garnishees

48 Particular administrators to notify commissioner of appointment

(1) A person who is appointed as administrator for the property of a taxpayer who has a tax law liability must, before the required date, give written notice to the commissioner of the appointment.

Maximum penalty—40 penalty units.

(2) For subsection (1), the required date is—

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(a) 14 days after the administrator becomes aware, or should reasonably have become aware, the taxpayer has a tax law liability even if the extent of the liability is not then ascertainable; or

(b) the later date allowed by the commissioner.

(3) However, notice is not required in the circumstances prescribed under a regulation.

49 Administrator's liability for payment of tax

(1) The commissioner has the same powers and remedies in relation to the administrator for the property of a taxpayer as the commissioner would have in relation to the taxpayer.

(2) However, an administrator is liable for payment of a tax law liability of a taxpayer only to the extent of the realised value of all property that—

(a) the administrator has taken possession as administrator; and

(b) was, at any time, available to the administrator for the payment of the tax.

50 Collection of amounts from a garnishee

(1) This section applies if—

(a) under a tax law, a debt is payable by a taxpayer; and

(b) the commissioner reasonably believes a person (the ***garnishee***)—

(i) holds or may receive an amount for or on account of the taxpayer; or

(ii) is liable or may become liable to pay an amount to the taxpayer; or

(iii) has authority to pay an amount to the taxpayer.

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(2) Subsection (1)(b) applies even though the taxpayer's entitlement to the amount may be subject to unfulfilled conditions.

(3) The commissioner may, by written notice given to the garnishee (the ***garnishee notice***), require the garnishee to pay to the commissioner by a stated date a stated amount (the ***garnishee amount***).

(4) Without limiting subsection (3), the garnishee notice may require the garnishee to pay to the commissioner an amount out of each payment the garnishee is or becomes liable, from time to time, to make to the taxpayer.

(5) However, if, on the date for payment under the garnishee notice, the garnishee amount is not held for, or is not liable to be paid to, the taxpayer by the garnishee, the notice has effect as if the date for payment were immediately after the date the amount is held for, or is liable to be paid to, the taxpayer by the garnishee.

(6) The garnishee amount must not be more than the taxpayer's debt.

(7) The garnishee must comply with the garnishee notice unless the garnishee has a reasonable excuse.

Maximum penalty—40 penalty units.

(8) The commissioner must give to the taxpayer—

(a) a copy of the garnishee notice; and

(b) details in writing of the taxpayer's debt to which the notice relates.

51 Duration of garnishee notice

The garnishee notice has effect until the garnishee amount is paid or the commissioner, by written notice given to the garnishee, withdraws the notice.

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52 Effect of discharge of debt on garnishee notice

(1) This section applies if—

(a) the taxpayer's debt to which the garnishee notice relates is discharged, whether completely or partly, before the date for payment of the garnishee amount; and

(b) the discharge affects the amount to be recovered from the garnishee.

(2) The commissioner must give written notice to the garnishee and the taxpayer—

(a) informing them of the extent of the discharge of the debt; and

(b) stating the amount payable under the garnishee notice is reduced accordingly; and

(c) if the taxpayer's debt is fully discharged—withdrawing the garnishee notice.

53 Effect of payment by garnishee

If the garnishee pays an amount to the commissioner under a garnishee notice, the garnishee—

(a) is taken to have acted under the authority of the taxpayer and all other persons concerned; and

(b) if the garnishee is under an obligation to pay an amount to the taxpayer—is to be taken to have satisfied the obligation to the extent of the payment.

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Part 5 Interest and penalty tax

Division 1 Interest payable to commissioner and penalty tax

Subdivision 1 Interest

54 Unpaid tax interest

(1) A taxpayer must pay interest (***unpaid tax interest***) on the amount of primary tax payable by the taxpayer and unpaid from time to time (***unpaid primary tax***).

(2) Unpaid tax interest, other than late payment interest, accrues daily at the prescribed rate on the unpaid primary tax for the period starting on the start date and ending on the date the primary tax is paid in full, both dates inclusive.

(3) Late payment interest accrues at the prescribed rate on the unpaid primary tax as follows—

(a) for unpaid primary tax under a royalty law, late payment interest accrues daily from and including the start date;

(b) for unpaid primary tax under a revenue law other than a royalty law, late payment interest accrues—

(i) on the day of the week prescribed by regulation first happening after the start date; and

(ii) weekly after the first accrual under subparagraph (i).

(4) Any unpaid tax interest that has accrued when an assessment is made (***assessed interest***) must be included in the assessment.

(5) For subsections (2) and (3), the start date is the day after—

(a) for a return self assessment—the date the return is required to be lodged under the revenue law for the self assessment; or

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(aa) for a standard self assessment—

(i) the due date for the self assessment; or

(ii) if the self assessor has not complied with one or more lodgement requirements for the self assessment—the date that is the same number of days before the due date for the self assessment as the number of days in the periods of noncompliance with the lodgement requirements; or

(iii) if the liable party has not complied with the *Duties Act 2001*, section 471E—the date that is the same number of days before the due date for the self assessment as the number of days in the period of noncompliance with the *Duties Act 2001*, section 471E; or

(iv) if subparagraphs (ii) and (iii) both apply—the date that is the same number of days before the due date for the self assessment as the total number of days of noncompliance; or

(b) for a default assessment of a taxpayer's liability for tax required or permitted to be made by a self assessment—the date the return or transaction statement is required to be lodged under the revenue law for the self assessment; or

(c) for another original assessment—

(i) the due date for the assessment; or

(ii) if the taxpayer has not complied with 1 or more information or lodgement requirements for the assessment—the date that is the same number of days before the due date for the assessment as the number of days in the periods of noncompliance with the information or lodgement requirements; or

(d) for a reassessment of a self assessment—the date mentioned in paragraph (a) or (aa) for the assessment; or

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(e) for a reassessment of another original assessment—the date mentioned in paragraph (b) or (c) for the assessment.

Example for subsection (5)(c)(ii)—

If a taxpayer who is required to comply with a lodgement requirement by 10 March does not comply with the requirement until 15 March, the period of noncompliance under subsection (6) is 5 days. If the due date for the assessment made is 17 April, the start date is 13 April.

(6) For subsection (5)(aa)(ii), (iii) and (iv) or (c)(ii)—

(a) a period of noncompliance ends on the date the commissioner issues a default assessment for the noncompliance; and

(b) the date on which the requirement is complied with is included in calculating a period of noncompliance.

(7) For a reassessment—

(a) the unpaid primary tax is the amount of the reassessed primary tax that is unpaid; and

(b) any assessed interest included in the reassessment replaces any previously accrued unpaid tax interest.

Example for subsection (7)—

The assessment for the example for subsection (5)(c)(ii) is issued for $10,000 primary tax and before any payment under the original assessment is made. A reassessment is issued on 24 April for $12,000 primary tax.

If the prescribed rate for late payment interest is 10% per year, the late payment interest that has accrued on the $10,000 when the reassessment is made (namely on and from 13 April to and including 24 April) is $32.87. When the reassessment is made, assessed interest is calculated on the $12,000 unpaid reassessed primary tax on and from 13 April to and including 24 April. This replaces the $32.87 interest previously accrued.

If a payment of $10,000 is made on 12 April, the assessed interest for the reassessment would be calculated on the unpaid reassessed primary tax of $2,000 on and from 13 April to and including 24 April.

(8) A reference in this section to an amount of primary tax payable by a taxpayer does not include a reference to an

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amount of royalty payable under the *Mineral Resources Act 1989* to a person other than the State.

(9) Despite subsections (2) and (3)(a), a regulation under a royalty law may prescribe how unpaid tax interest is worked out in particular cases or classes of cases, including, for example, how the interest is worked out if royalty is, under a regulation under a royalty law, payable in instalments.

(10) In this section—

liable party see the *Duties Act 2001*, section 471A.

total number of days of noncompliance means the total number of days worked out by adding the number of days in the period of noncompliance in subsection (5)(aa)(ii) to the number of days in the period of noncompliance in subsection (5)(aa)(iii).

55 When particular taxpayers liable for unpaid tax interest

A taxpayer to whom a regulation under section 147(2) applies is liable for unpaid tax interest in relation to an assessment only from the due date in the assessment notice given to the taxpayer.

56 Unpaid tax interest unaffected by extensions of time

(1) The making of a payment arrangement must be disregarded for determining late payment interest accruing under section 54.

(2) Any extension of time allowed by the commissioner for complying with an information or lodgement requirement must be disregarded in determining the start date under section 54(5).

57 Application of payments for unpaid tax interest

(1) The order of application of a payment under section 42 applies to determine the amount of unpaid primary tax on which unpaid tax interest accrues.

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(2) For a reassessment, subsection (1) applies as if there had been no previous application of payments.

Subdivision 2 Penalty tax

58 Liability for penalty tax

(1) A taxpayer is liable for an amount (***penalty tax***) if—

(a) the commissioner makes a default assessment under section 13(1)(a) or (b); or

(b) the commissioner makes a reassessment and the original assessment was a default assessment under section 13(1)(a) or (b); or

(c) the primary tax assessed on a reassessment, other than under a reassessment mentioned in paragraph (b), is more than the primary tax assessed on the original assessment or an earlier reassessment.

(2) Penalty tax must be assessed as follows—

(a) if subsection (1)(a) applies—an amount equal to 75% of the primary tax assessed;

(b) if subsection (1)(b) applies—an amount equal to 75% of the reassessed primary tax;

(c) if subsection (1)(c) applies and the primary tax assessed on the last reassessment is more than the primary tax assessed on the original assessment—an amount equal to 75% of the difference between the 2 amounts;

(d) if subsection (1)(c) applies and the primary tax assessed on the last reassessment is less than the primary tax assessed on the original assessment but more than the primary tax assessed on an earlier reassessment—an amount equal to 75% of the difference between the primary tax assessed on the last reassessment and the lowest primary tax assessed on an earlier reassessment.

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(3) The commissioner may increase the amount of the penalty tax by not more than 20% of the penalty tax under subsection (2) if the commissioner is satisfied the taxpayer—

(a) has not complied with section 28; or

(b) has hindered or prevented the commissioner from becoming aware of the nature and extent of the taxpayer's liability for tax.

(4) A reference in this section to an amount of primary tax does not include a reference to an amount of royalty payable under the *Mineral Resources Act 1989* to a person other than the State.

59 Penalty tax not payable if proceeding for offence started

(1) This section applies if a taxpayer is liable to pay penalty tax because of an act or omission of the person.

(2) If a proceeding is started against the taxpayer for an offence against a tax law that is constituted by the act or omission and the penalty tax has not been paid to the commissioner, the penalty tax is payable only if the commissioner withdraws the proceeding.

(3) If the penalty tax has been paid to the commissioner, but a proceeding is started against the person for an offence against a tax law that is constituted by the act or omission, the commissioner must make a reassessment remitting the amount of penalty tax to nil.

Note—

See section 18 (When commissioner must make reassessment—general).

(4) Despite subsection (3), if the commissioner withdraws the proceeding for the offence, the commissioner must make a reassessment to reinstate the penalty tax remitted under the subsection.

(5) In this section—

penalty tax includes an amount declared under a revenue law to be a penalty tax for this section.

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Division 2 Remission of interest and penalty tax

60 When commissioner may remit unpaid tax interest and penalty tax

(1) The commissioner may remit the whole or part of unpaid tax interest or penalty tax.

(2) The remission of assessed interest or penalty tax must be made by assessment.

Division 3 Interest payable by commissioner

61 Interest on particular overpayments following court's or QCAT's decision

(1) This section applies if a taxpayer is entitled to a refund of tax or late payment interest (the ***overpaid amount***) because of—

(a) a reassessment giving effect to a decision of the Supreme Court under section 70C on an appeal by the taxpayer; or

(b) an order of the Supreme Court on an application, under the *Judicial Review Act 1991*, by the taxpayer for a decision under a tax law; or

(c) a reassessment giving effect to a decision of QCAT on an application for review made by the taxpayer under section 69.

(2) The court or QCAT may order the commissioner to pay interest on the overpaid amount.

(3) The interest must be calculated on a daily basis at the prescribed rate from the date the overpaid amount was paid to the commissioner to the date the refund is made by the commissioner.

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61A Interest on particular overpayments following commissioner's decision

(1) This section applies if a taxpayer is entitled to a refund of tax or late payment interest (the ***overpaid amount***) because of a reassessment giving effect to a decision of the commissioner under section 67(1).

(2) The commissioner must pay interest on the overpaid amount.

(3) The interest must be calculated on a daily basis at the prescribed rate from the date the overpaid amount was paid to the commissioner to the date the refund is made by the commissioner.

62 Interest only payable under this division

A person is not entitled to interest on any amount the commissioner is required to refund to the person other than under this division.

Note—

See section 36 (Refunds made only under this division).

62A Royalty under Mineral Resources Act 1989

A person is not entitled to interest under this division on an amount of royalty paid under the *Mineral Resources Act 1989* to a person other than the State.

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Part 6 Objections, reviews and appeals

Division 1 Objections

63 Right to object—assessments

(1) A taxpayer who is dissatisfied with an original assessment, other than a compromise assessment, may object to the assessment.

(2) Also, a taxpayer who is dissatisfied with any of the following reassessments may object to it—

(a) a reassessment increasing the taxpayer's liability for tax;

(b) a reassessment under section 18(b) decreasing a taxpayer's liability for tax;

(c) a reassessment of the taxpayer's liability for royalty payable under the *Mineral Resources Act 1989* that—

(i) varies the amount payable to the State and the amount payable to another person; and

(ii) does not change the taxpayer's total liability for royalty.

(3) However, the right of objection to the reassessment is limited to the changes for the particular matters for which the reassessment is made.

(4) A decision or conduct leading up to or forming part of the process of making an assessment is subject to objection only as part of an objection to the assessment.

63A Right to object—royalty valuation decisions

(1) A taxpayer who is dissatisfied with an original royalty valuation decision may object to the decision.

(2) A taxpayer who is dissatisfied with an amended royalty valuation decision may object to the decision.

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(3) However, the right of objection to an amended royalty valuation decision is limited to the changes for the particular matters for which the amended royalty valuation decision is made.

(4) A decision or conduct leading up to or forming part of the process of making a royalty valuation decision is subject to objection only as part of an objection to the royalty valuation decision.

64 Grounds of objection

(1) An objection against an assessment or royalty valuation decision may be made on any grounds.

(2) However, for an objection to a decision to which this part is declared to apply under a provision of a revenue law, the grounds of objection are limited to whether the particular circumstances apply for the instrument or transaction to which the decision relates.

Note—

See the *Duties Act 2001*, section 500 (Application of Administration Act, pt 6, to particular decisions).

(3) Also, if a royalty valuation decision relates to an assessment, a matter relating to the decision may only be raised in an objection to the decision under section 63A and may not be raised in an objection to the assessment under section 63.

65 Making objection

(1) An objection must—

(a) be in writing; and

(b) state in detail the grounds on which the objection is made; and

(c) be accompanied by copies of all material relevant to decide the objection; and

(d) be lodged within 60 days after the following notice is given to the taxpayer—

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(i) for an objection under section 63—the assessment notice for the assessment to which the objection relates;

(ii) for an objection under section 63A—the notice for the royalty valuation decision to which the objection relates.

(2) The commissioner may extend the time for lodging an objection if the commissioner is satisfied it would be unreasonable in particular circumstances for the objection to be lodged within the 60 days.

(3) The commissioner's decision to refuse to extend the time for lodging an objection is a non-reviewable decision.

66 Onus of proof on objection

The objector has the onus of proving the objector's case.

67 Deciding objection

(1) The commissioner must allow the objection completely or partly or disallow it.

(2) If the objection relates to an assessment or royalty valuation decision made by a delegate of the commissioner, the delegate must not decide the objection.

68 Notice of decision

(1) The commissioner must give written notice to the objector of the commissioner's decision on the objection.

(2) If the objection is allowed in part or disallowed, the notice must state the following—

(a) the decision;

(b) the reasons for the decision;

(c) that the taxpayer has a right to—

(i) appeal to the Supreme Court; or

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(ii) apply, as provided under the QCAT Act, to QCAT for a review of the commissioner's decision;

(d) how, and the period within which, the taxpayer may appeal or apply for the review.

Division 2 Appeals and reviews

Subdivision 1 Right of appeal or review

69 Right of appeal or review

(1) This section applies to a taxpayer if—

(a) the taxpayer is dissatisfied with the commissioner's decision on the taxpayer's objection; and

(b) for an objection under section 63—the taxpayer has paid the whole of the amount of the tax and late payment interest payable under the assessment to which the decision relates.

(2) The taxpayer may, within 60 days after notice is given to the taxpayer of the commissioner's decision on the objection—

(a) appeal to the Supreme Court; or

(b) apply, as provided under the QCAT Act, to QCAT for a review of the commissioner's decision.

(3) However—

(a) if, under subsection (2)(a), the taxpayer appeals to the Supreme Court against the commissioner's decision on an objection about a related tax matter for primary tax, the taxpayer—

(i) can not apply to QCAT for a review in relation to another related tax matter for the primary tax; and

(ii) may, in relation to any related tax matter for the primary tax, only appeal to the Supreme Court; and

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(b) if, under subsection (2)(b), the taxpayer applies to QCAT for a review of the commissioner's decision on an objection about a related tax matter for primary tax, the taxpayer—

(i) can not appeal to the Supreme Court in relation to another related tax matter for the primary tax; and

(ii) may, in relation to any related tax matter for the primary tax, only apply to QCAT for a review.

(4) For subsection (3), each of the following is a ***related tax matter*** for a taxpayer in relation to primary tax—

(a) the taxpayer's liability for the primary tax;

(b) the taxpayer's liability for 1 or more taxes relating to the primary tax mentioned in paragraph (a).

(5) QCAT may not, under the QCAT Act, section 61(1)(a), extend the period under subsection (2) within which the taxpayer may apply to QCAT for the review.

(6) To remove any doubt, it is declared that subsection (1)(b) applies to an objection to an assessment whether or not the taxpayer also makes an objection under section 63A to a royalty valuation decision relating to the assessment.

(7) For royalty payable under the *Mineral Resources Act 1989*, the reference in subsection (1)(b) to payment of the whole of the amount of the tax is a reference to payment of the whole of the amount of the royalty assessed as payable to the State.

69A Effect of reassessment or amendment of decision after appeal or review started

(1) This section applies if—

(a) a taxpayer appeals to the Supreme Court against, or applies to QCAT for a review of, the commissioner's decision on the taxpayer's objection; and

(b) after the appeal or review has started but before it has been decided, the taxpayer receives—

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(i) for an objection under section 63—an assessment notice for a reassessment of the taxpayer's liability for tax; or

(ii) for an objection under section 63A—a notice under the royalty law of an amended royalty valuation decision.

(2) The taxpayer may—

(a) continue or withdraw—

(i) the existing appeal; or

(ii) the taxpayer's application for review; or

(b) instead of objecting to the reassessment or amended royalty valuation decision, change the grounds of the appeal or review, by filing notice of the change with—

(i) for an appeal—the registrar of the Supreme Court; or

(ii) for a review—the registrar of QCAT.

(3) However, the taxpayer may change the grounds of the appeal or review only to the extent that the taxpayer would have a right of objection to the reassessment or amended royalty valuation decision.

Subdivision 2 Appeals to the Supreme Court

70 How to start appeal to the Supreme Court

(1) An appeal to the Supreme Court is started by giving written notice of the appeal to the commissioner within 7 days after the notice of appeal is filed.

(2) The notice of appeal must be filed within 60 days after notice is given to the taxpayer of the commissioner's decision on the objection.

(3) The Supreme Court must not extend the time for filing the notice.

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(4) The notice of appeal must state fully the grounds of the appeal and the facts relied on.

(5) The grounds of an appeal to the Supreme Court are limited to the grounds of objection unless the court otherwise orders.

70A Onus on appeal

On the appeal, the appellant has the onus of proving the appellant's case.

70B Admissibility of new evidence

(1) Subsection (2) applies if—

(a) the Supreme Court is satisfied evidence material to the objection was not before the commissioner when the objection was decided; and

(b) subject to section 70(5), the court admits the evidence.

(2) The court must—

(a) adjourn the hearing of the appeal; and

(b) direct the commissioner to reconsider the objection having regard to the evidence and any other evidence obtained by the commissioner.

(3) However, subsection (2) does not apply if the commissioner asks the court to continue the hearing without the commissioner reconsidering the objection.

(4) For reconsidering the objection, the commissioner has all the powers conferred under this Act.

70C Deciding appeal

The Supreme Court must allow the appeal completely or partly or disallow it.

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Subdivision 3 Reviews by QCAT

71 QCAT to decide review on evidence before the commissioner

(1) This section applies to a proceeding for a review by QCAT of a decision of the commissioner on an objection.

(2) The grounds on which the application for review is made are limited to the grounds of the relevant objection, unless QCAT otherwise orders.

(3) QCAT must—

(a) hear and decide the review of the decision by way of a reconsideration of the evidence before the commissioner when the decision was made, unless QCAT considers it necessary in the interests of justice to allow new evidence; and

(b) decide the review of the decision in accordance with the same law that applied to the making of the original decision.

(4) If QCAT decides, under the QCAT Act, section 139, that the proceeding should be reopened, the issues in the proceeding that are reheard must be—

(a) heard and decided by way of a reconsideration of the evidence given in the proceeding for the review of the decision; and

(b) decided in accordance with the same law that applied to the making of the original decision.

(5) In this section—

new evidence means evidence that was not before the commissioner when the decision on the objection was made.

original decision means the assessment, reassessment, royalty valuation decision or amended royalty valuation decision that was the subject of the relevant objection.

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relevant objection means the objection to which the decision of the commissioner relates.

72 Representation of parties before QCAT

(1) This section applies to a party in a proceeding before QCAT relating to an application under section 69(2)(b).

(2) The party may be represented by a lawyer.

73 Onus on review

On the review, the applicant has the onus of proving the applicant's case.

Division 3 Decisions and determinations not subject to objection, appeal or review

75 What is a *non-reviewable decision*

(1) A ***non-reviewable decision*** is a decision or determination that, under a provision of a tax law, is declared to be a non-reviewable decision.

(2) In this section—

decision includes a decision or conduct leading up to or forming part of the process of making a decision or determination.

76 Effect of non-reviewable decisions

A non-reviewable decision—

(a) is final and conclusive; and

(b) is not subject to objection, appeal or review under this part; and

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(c) can not be challenged, appealed against, reviewed, quashed, set aside, or called in question in another way, under the *Judicial Review Act 1991* or otherwise (whether by the Supreme Court, another court, a tribunal or another entity); and

(d) is not subject to any writ or order of the Supreme Court, another court, a tribunal or another entity on any ground.

77 Application of Judicial Review Act

The *Judicial Review Act 1991*, parts 3 and 5, does not apply to—

(a) an assessment or royalty valuation decision; or

(b) a decision or conduct leading up to or forming part of the process of making an assessment or royalty valuation decision; or

(c) a decision disallowing, in whole or in part, an objection against an assessment or royalty valuation decision; or

(d) the giving of an electronic payment notice under section 29A(1); or

(e) the giving of an electronic communication notice under section 143A(1); or

(f) a decision, under section 29B, to refuse to grant an application for the withdrawal of an electronic payment notice; or

(g) a decision, under section 143B, to refuse to grant an application for the withdrawal of an electronic communication notice.

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Part 7 Investigations

Division 1 Preliminary

78 Declaration of recognised law and corresponding commissioner

(1) A regulation may declare a law of the Commonwealth or another State that provides for any of the following to be a recognised law for this Act—

(a) the levying or collection of—

(i) a tax, fee, duty or other impost; or

(ii) a royalty;

(b) the payment of a subsidy for goods.

(2) However, a law may be declared to be a recognised law only if the law or another law of the relevant jurisdiction provides or will provide for the conduct of investigations for a tax law or another law administered by the commissioner that corresponds to a recognised law.

(3) The regulation must declare a person to be the corresponding commissioner for the recognised law.

79 Exercise of powers only for tax law or recognised law

A power conferred under this part may be exercised only for the administration or enforcement of a tax law or recognised law.

Note—

For reciprocal investigations, see section 110 (Application of Act to reciprocal investigations).

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Division 2 Investigations under tax laws

Subdivision 1 Investigators

80 Appointment

(1) The commissioner may appoint a public service employee as an investigator.

(2) The commissioner may appoint a person as an investigator only if the commissioner is satisfied the person is qualified for appointment because the person has the necessary expertise or experience.

81 Appointment conditions and limit on powers

(1) An investigator holds office on any conditions stated in—

(a) the investigator's instrument of appointment; or

(b) a signed notice given to the investigator; or

(c) a regulation.

(2) The instrument of appointment, a signed notice given to the investigator or a regulation may limit the investigator's powers under this Act.

(3) In this section—

signed notice means a notice signed by the commissioner.

82 Issue of identity card

(1) The commissioner must issue an identity card to each investigator.

(2) The identity card must—

(a) contain a recent photo of the investigator; and

(b) contain a copy of the investigator's signature; and

(c) identify the person as an investigator under this Act; and

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(d) state an expiry date for the card.

(3) This section does not prevent the issue of a single identity card to a person for this Act and other purposes.

83 Production of identity card

(1) In exercising a power under subdivision 3 or 4 in relation to a person, an investigator must—

(a) first produce his or her identity card for the person's inspection before exercising the power; or

(b) have the identity card displayed so it is clearly visible to the person when exercising the power.

(2) However, if it is not practicable to comply with subsection (1), the investigator must produce the identity card for the person's inspection at the first reasonable opportunity.

(3) For subsection (1), an investigator does not exercise a power in relation to a person only because the investigator has entered a place as mentioned in section 90(1)(b) or (2).

84 When investigator ceases to hold office

(1) An investigator ceases to hold office if any of the following happens—

(a) the term of office stated in a condition of office ends;

(b) under another condition of office, the investigator ceases to hold office;

(c) the investigator's resignation under section 85 takes effect.

(2) Subsection (1) does not limit the ways an investigator may cease to hold office.

(3) In this section—

condition of office means a condition on which the investigator holds office.

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85 Resignation

(1) An investigator may resign by signed notice given to the commissioner.

(2) However, if holding office as an investigator is a condition of the investigator holding another office, the investigator may not resign as an investigator without resigning from the other office.

86 Return of identity card

A person who ceases to be an investigator must return the person's identity card to the commissioner within 21 days after ceasing to be an investigator unless the person has a reasonable excuse.

Maximum penalty—40 penalty units.

Subdivision 2 Provisions about requiring information, documents and attendance

87 Power to require information or documents

The commissioner or an investigator may, by written notice given to a person, require the person to—

(a) give to the commissioner or an investigator, either orally or in writing, information in the person's knowledge about a stated matter within a stated reasonable time and in a stated reasonable way; or

(b) give to the commissioner or an investigator a document about a stated matter in the person's possession or control within a stated reasonable time and in a stated reasonable way.

Note—

For the offence of failing to comply with an information or lodgement requirement, see section 121.

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88 Power to require attendance

(1) The commissioner or an investigator may, by written notice given to a person, require the person to attend before the commissioner or an investigator to do either or both of the following—

(a) give to the commissioner or investigator, either orally or in writing, information in the person's knowledge about a stated matter; or

(b) give to the commissioner or investigator, a document about a stated matter in the person's possession or control.

(2) The notice must state a reasonable time and place for the person's attendance.

(3) The commissioner or an investigator may require—

(a) information to be given on oath; or

(b) information or a document given to be verified by statutory declaration.

(4) When making a requirement under this section, the commissioner or investigator must warn the person it is an offence to fail to comply with the requirement, unless the person has a reasonable excuse.

(5) For subsection (3)(a), the commissioner or investigator may administer an oath.

(6) The person must not fail, without reasonable excuse, to—

(a) attend as required by the notice; or

(b) give information the person is required to give by the commissioner or an investigator in the way required; or

(c) give a document the person is required to give by the notice; or

(d) comply with a requirement under subsection (3).

Maximum penalty—100 penalty units.

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(7) A person, other than a taxpayer or the taxpayer's representative, who is required under a notice under this section to attend a place is entitled to be paid the expenses prescribed under a regulation.

89 Power to record giving of information

(1) This section applies if a person is giving information to the commissioner or an investigator under a requirement under section 88.

(2) With the person's knowledge, a recording may be made, in the way the commissioner or investigator considers appropriate, of questions asked by the commissioner or investigator and information given by the person.

(3) If asked to do so by the person, the commissioner or investigator must give the person a copy of the recording.

Subdivision 3 Entry of places

90 Investigator's power to enter places for investigations

(1) An investigator may enter a place if—

(a) its occupier consents to the entry; or

(b) it is a public place and the entry is made when it is open to the public; or

(c) it is a place used for conducting an enterprise and the entry is made when—

(i) the enterprise is being conducted; or

(ii) the place is otherwise open for entry; or

(d) the entry is authorised by warrant.

(2) For the purpose of asking the occupier of a place for consent to enter, an investigator may, without the occupier's consent or a warrant—

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(a) enter land around premises at the place to an extent that is reasonable to contact the occupier; or

(b) enter part of the place the investigator reasonably considers members of the public ordinarily are allowed to enter when they wish to contact the occupier.

(3) For subsection (1)(c), a place used for conducting an enterprise does not include a part of the place where a person resides.

91 Entry with consent

(1) This section applies if an investigator intends to ask an occupier of a place to consent to the investigator or another investigator entering the place under section 90(1)(a).

(2) Before asking for the consent, the investigator must tell the occupier—

(a) the purpose of the entry; and

(b) that the occupier is not required to consent.

(3) If the consent is given, the investigator may ask the occupier to sign an acknowledgement of the consent.

(4) The acknowledgement must state—

(a) the occupier has been told—

(i) the purpose of the entry; and

(ii) that the occupier is not required to consent; and

(b) the purpose of the entry; and

(c) the occupier gives the investigator consent to enter the place and exercise powers under this division; and

(d) the time and date the consent was given.

(5) If the occupier signs the acknowledgement, the investigator must immediately give a copy to the occupier.

(6) If—

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(a) an issue arises in a proceeding about whether the occupier consented to the entry; and

(b) an acknowledgement complying with subsection (4) for the entry is not produced in evidence;

the onus of proof is on the person relying on the lawfulness of the entry to prove the occupier consented.

92 Application for warrant

(1) An investigator may apply to a magistrate for a warrant for a place.

(2) The application must be sworn and state the grounds on which the warrant is sought.

(3) The magistrate may refuse to consider the application until the investigator gives the magistrate all the information the magistrate requires about the application in the way the magistrate requires.

Example for subsection (3)—

The magistrate may require additional information supporting the application to be given by statutory declaration.

93 Issue of warrant

(1) The magistrate may issue a warrant only if the magistrate is satisfied—

(a) there are reasonable grounds for suspecting—

(i) there is a particular thing or activity (the ***evidence***) that may provide evidence of a contravention of a tax law; and

(ii) the evidence is at the place, or within the next 7 days, may be at the place; or

(b) the warrant is needed to allow an investigator to enter the place for monitoring or enforcing compliance with a tax law.

(2) The warrant must state the following—

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(a) that an investigator may, with necessary and reasonable help and force—

(i) enter the place and any other place necessary for entry; and

(ii) exercise the investigator's powers under this part;

(b) the hours of the day or night when the place may be entered;

(c) the date, within 14 days after the warrant's issue, the warrant ends;

(d) the purpose for which the warrant is issued.

94 Special warrants

(1) An investigator may apply for a warrant (a ***special warrant***) by phone, fax, radio or another form of communication if the investigator considers it necessary because of—

(a) urgent circumstances; or

(b) other special circumstances, including, for example, the investigator's remote location.

(2) Before applying for the special warrant, the investigator must prepare an application stating the grounds on which the warrant is sought.

(3) The investigator may apply for the warrant before the application is sworn.

(4) After issuing the special warrant, the magistrate must immediately fax a copy to the investigator if it is reasonably practicable to fax the copy.

(5) If it is not reasonably practicable to fax a copy to the investigator—

(a) the magistrate must tell the investigator—

(i) what the terms of the warrant are; and

(ii) the date and time the warrant is issued; and

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(b) the investigator must complete a form of warrant (a ***warrant form***) and write on it—

(i) the magistrate's name; and

(ii) the date and time the magistrate issued the warrant; and

(iii) the terms of the special warrant.

(6) The facsimile warrant, or the warrant form properly completed by the investigator, authorises the entry and the exercise of the other powers stated in the warrant issued by the magistrate.

(7) The investigator must, at the first reasonable opportunity, send to the magistrate—

(a) the sworn application; and

(b) if the investigator completed a warrant form—the completed warrant form.

(8) On receiving the documents, the magistrate must attach them to the warrant.

(9) If—

(a) an issue arises in a proceeding about whether an exercise of a power was authorised by a special warrant; and

(b) the warrant is not produced in evidence;

the onus of proof is on the person relying on the lawfulness of the exercise of the power to prove a special warrant authorised the exercise of the power.

95 Warrants—procedure before entry

(1) This section applies if an investigator named in a warrant issued under this subdivision for a place is intending to enter the place under the warrant.

(2) Before entering the place, the investigator must do or make a reasonable attempt to do the following things—

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(a) identify himself or herself, and anyone else helping the investigator, to a person present at the place who is an occupier of the place by producing the investigator's identity card;

(b) give the person a copy of the warrant or, if the entry is authorised by a facsimile warrant or warrant form mentioned in section 94(6), a copy of the facsimile warrant or warrant form;

(c) tell the person the investigator is permitted by the warrant to enter the place;

(d) give the person an opportunity to allow the investigator immediate entry to the place without using force.

(3) However, the investigator need not comply with subsection (2) if the investigator believes on reasonable grounds that immediate entry to the place is required to ensure the effective execution of the warrant is not frustrated.

Subdivision 4 General powers of investigators on entry to places

96 General powers for places

(1) An investigator who enters a place under subdivision 3 may exercise any of the following powers—

(a) search any part of the place;

(b) inspect, examine, photograph or film anything in the place;

(c) take extracts from, and make copies of, any document in the place;

(d) secure a thing, or require the occupier of the place to secure a thing, for a reasonable time, at the place to prevent its concealment, interference, loss or destruction;

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(e) access, electronically or in another way, a system used at the place;

(f) take into the place any persons, equipment and materials the investigator reasonably requires for exercising a power under this division or for performing a function under a tax law;

(g) require a person in the place to give the investigator reasonable information or help and provide reasonable facilities to exercise the powers mentioned in paragraphs (a) to (f).

Examples for paragraph (g)—

1 giving information about how to access electronic systems at the place

2 provision of a photocopier for copying a document

(2) If an investigator secures a thing, a person must not tamper, or attempt to tamper, with the thing, or something restricting access to the thing, without the investigator's approval.

Maximum penalty—100 penalty units.

(3) When making a requirement mentioned in subsection (1)(g), the investigator must warn the person it is an offence to fail to comply with the requirement, unless the person has a reasonable excuse.

(4) The person must not fail, without reasonable excuse, to comply with the requirement.

Maximum penalty for subsection (4)—100 penalty units.

Subdivision 5 Provisions about seizing and retaining things

97 Power to seize and retain things

(1) This section applies if—

(a) under section 87(b) or 88(1)(b), a document is given to the commissioner or an investigator; or

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(b) under subdivision 3, an investigator enters a place.

(2) The commissioner or investigator may retain the document or the investigator may seize and retain a thing—

(a) with the consent of the person who gave the document, or the owner, or person who appears to be in possession or control, of the thing; or

(b) to inspect or copy the document or thing if the commissioner or the investigator reasonably believes it is not reasonably practicable to inspect or copy the document or thing when or where it is given or seized; or

(c) if the commissioner or investigator reasonably believes—

(i) the document or thing is evidence of a contravention of a tax law; or

(ii) it is necessary to prevent the document or thing being concealed, interfered with, lost or destroyed; or

(d) if the commissioner or investigator reasonably believes it is necessary to produce a written document in the English language stating the information or content of the document or thing.

(3) Nothing in this section affects a lien or other security over the retained document or thing (the ***retained thing***).

98 Receipt for retained thing

(1) The commissioner or investigator must, as soon as practicable, give a receipt for the retained thing to the person from whom it was received or seized.

(2) However, if, under section 97(2), the retained thing is seized by the investigator and for any reason it is not practicable for the investigator to comply with subsection (1), the investigator must leave the receipt at the place of seizure in a conspicuous position and in a reasonably secure way.

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(3) A receipt must—

(a) state the date the thing is given to, or seized by, the commissioner or investigator; and

(b) describe generally the thing given or seized and its condition.

(4) This section does not apply to a retained thing if it is impracticable or would be unreasonable to give the receipt because of the thing's nature, condition or value.

99 Return of retained thing

(1) The commissioner must ensure the retained thing is returned to its owner—

(a) at the end of 6 months after the date mentioned in section 98(3)(a); or

(b) if a proceeding under a tax law involving the thing is started within the 6 months—at the end of the proceeding and any appeal from the proceeding.

(2) However, the commissioner may retain a document for which tax is payable under a tax law until the tax is paid in full.

99A Testing of seized thing for royalty law

(1) This section applies only for the administration or enforcement of—

(a) a royalty law; or

(b) a law declared to be a recognised law under section 78(1)(a)(ii).

(2) If an investigator considers a thing seized under section 97 is a mineral or petroleum, the investigator may carry out, or arrange to have carried out, a scientific or other test on a sample of the thing.

(3) The testing may have the effect of destroying the thing.

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(4) Section 99(1) does not apply in relation to a thing seized and tested under this section.

100 Access to retained thing

(1) Until the retained thing is forfeited or returned, the commissioner must allow the owner of the retained thing, or a person who would be entitled to inspect it if it were not in the commissioner's possession, at any reasonable time to inspect it and, if it is a document, to copy it.

(2) Subsection (1) does not apply if it is impracticable or would be unreasonable to allow the inspection or copying.

101 Forfeiture of retained thing

(1) A retained thing is forfeited to the State if the commissioner—

(a) can not find its owner, after making reasonable inquiries; or

(b) can not return it to its owner, after making reasonable efforts.

(2) In applying subsection (1)—

(a) subsection (1)(a) does not require the commissioner to make inquiries if it would be unreasonable to make inquiries to find the owner; and

(b) subsection (1)(b) does not require the commissioner to make efforts if it would be unreasonable to make efforts to return the thing to its owner.

Example for paragraph (b)—

The owner of the thing has migrated to a foreign country.

(3) Regard must be had to a thing's nature, condition and value in deciding—

(a) whether it is reasonable to make inquiries or efforts; and

(b) if making inquiries or efforts—what inquiries or efforts, including the period over which they are made, are reasonable.

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102 Dealing with forfeited thing

(1) On the forfeiture of a retained thing to the State, it becomes the State's property and may be dealt with by the commissioner as the commissioner considers appropriate.

(2) Without limiting subsection (1), the commissioner may destroy or dispose of the thing.

Subdivision 6 Miscellaneous provisions

103 Investigators may use help and force in exercise of powers

(1) An investigator may exercise a power under this division with the help that is reasonable in the circumstances.

(2) Without limiting subsection (1), a person engaged by the commissioner may help the investigator exercise powers under this division.

Examples of persons who may help an investigator—

1 locksmith

2 computer technician

(3) Also, an investigator may exercise a power under this division using the force that is reasonable in the circumstances.

104 Access to public records without fee

The commissioner or an investigator is not required to pay any fee for inspecting or taking copies of a record that ordinarily is open to inspection by members of the public.

105 Notice of damage

(1) This section applies if—

(a) an investigator damages property when exercising or purporting to exercise a power under this division; or

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(b) a person (the ***other person***) acting under the direction of an investigator damages property.

(2) The investigator must promptly give written notice of particulars of the damage to the person who appears to the investigator to be the owner of the property.

(3) If the investigator believes the damage was caused by a latent defect in the property or circumstances beyond the control of the investigator or other person, the investigator may state it in the notice.

(4) If, for any reason, it is impracticable to give the notice to the person mentioned in subsection (2), the investigator must leave the notice in a conspicuous position and in a reasonably secure way where the damage happened.

(5) This section does not apply to damage the investigator reasonably believes is trivial.

(6) In this section—

owner, of property, includes the person in possession or control of it.

106 Compensation

(1) A person may claim from the commissioner the cost of repairing or replacing property damaged because of the exercise or purported exercise of a power under this division.

(2) The cost may be claimed and ordered to be paid in a proceeding—

(a) brought in a court with jurisdiction for the recovery of the amount claimed; or

(b) for an offence against this Act brought against the person claiming the amount.

(3) A court may order an amount be paid only if it is satisfied it is just to make the order in the circumstances of the particular case.

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(4) A regulation may prescribe matters that may, or must, be taken into account by the court when considering whether it is just to make the order.

Division 3 Investigations for recognised laws

107 Commissioner may make reciprocal investigation arrangement

(1) The commissioner may make an arrangement with a corresponding commissioner for a recognised law to conduct an investigation under this part into any matter connected with the administration or enforcement of the recognised law.

(2) The commissioner may make the arrangement only on the written application of the corresponding commissioner.

(3) The application must state the reasons for the investigation.

(4) The arrangement must—

(a) be in writing; and

(b) state the conditions applying to the conduct of the investigation and the application of this part to it; and

(c) state whether the investigation is to be conducted by an investigator, reciprocal investigator or an investigator and reciprocal investigator; and

(d) if the investigation is to be conducted by a reciprocal investigator—identify the reciprocal investigator.

108 Conduct of particular reciprocal investigations subject to commissioner

If a reciprocal investigation is to be conducted by a reciprocal investigator—

(a) the investigation is subject to the supervision and direction of the commissioner; and

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(b) the reciprocal investigator must report to the commissioner on the investigation—

(i) when required by the commissioner during the investigation; and

(ii) at the end of the investigation.

109 Identity certificates for reciprocal investigators

If a reciprocal investigation is to be conducted by a reciprocal investigator, the commissioner must issue to the investigator a certificate stating the investigator is a reciprocal investigator authorised to exercise powers under this part for conducting the investigation.

110 Application of Act to reciprocal investigations

(1) This section prescribes changes for the application of this Act, other than this division, for conducting a reciprocal investigation.

(2) For a reciprocal investigator conducting a reciprocal investigation—

(a) a reference to an investigator is taken to be a reference to the reciprocal investigator; and

(b) a reference to an investigator's identity card is taken to be a reference to the identity card issued under the relevant recognised law identifying the investigator as a reciprocal investigator, and includes the identification certificate issued to the investigator by the commissioner.

(3) However, subsection (2)(a) does not apply to sections 80 to 82, 84 to 86 and 150.

(4) A reference to a tax law, or a tax law liability, is taken to be a reference to the relevant recognised law or a liability under the relevant recognised law.

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Part 8 Confidentiality and collection of information

Division 1 Confidentiality

111 Disclosure of confidential information

(1) An official must not disclose confidential information acquired by the official in the official's capacity to anyone else other than under this part.

Maximum penalty—100 penalty units.

(2) The commissioner may disclose personal confidential information—

(a) to the person to whom the information relates or, if either of the following apply, to someone else—

(i) with the consent, express or implied, of the person to whom the information relates;

(ii) the commissioner reasonably believes is acting for the person to whom the information relates; or

(b) if the disclosure is expressly permitted or required under another Act; or

(c) to the extent necessary to perform the commissioner's functions under or in relation to the administration or enforcement of a tax law or another law administered by the commissioner; or

(d) to a person for the administration or enforcement of—

(i) a recognised law or another law about public revenue; or

(ii) a resources law; or

(e) in relation to any legal proceeding under a tax law; or

(f) to the Treasurer or an officer of the department, if the disclosure is—

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(i) for developing or monitoring public revenue policies; or

(ii) for administering the *Financial Accountability Act 2009*, section 21; or

(iii) permitted under a law; or

(g) to the chief executive of a department or a local government for keeping a record relating to the ownership, sale or value of interests in property; or

(h) to the registrar of the State Penalties Enforcement Registry, appointed under the *State Penalties Enforcement Act 1999*, for the administration or enforcement of that Act.

(3) Also, if the commissioner becomes aware, from information obtained or held by the commissioner in the course of administering this Act, of a particular offence or suspected offence (whether against this Act or another law), the commissioner may disclose confidential information about the offence or suspected offence to a member of the Queensland Police Service or the Australian Federal Police for an investigation or proceeding (including for starting an investigation or proceeding).

(4) Also, the commissioner may disclose other confidential information to any person, or for any purpose, the commissioner is satisfied is appropriate in the circumstances.

(5) The commissioner's decision not to disclose confidential information is a non-reviewable decision.

(6) This section does not create a right in any person to be given confidential information.

(7) In this section—

resources law includes the *Mineral and Energy Resources (Common Provisions) Act 2014*.

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112 Other obligations about disclosure and use of confidential information

(1) If—

(a) a person knowingly acquires confidential information without lawful authority; or

(b) a person receives confidential information that the person knows, or ought reasonably to know, is confidential information;

the person must not disclose the information to anyone else unless the disclosure is permitted under this part.

Maximum penalty—100 penalty units.

Example for subsection (1)(a)—

A person employed by a contractor engaged by the State to clean the department's offices reads a document in the commissioner's office containing confidential information.

Examples for subsection (1)(b)—

1 A person, other than the addressee of a fax, receives the fax that states the information in it is confidential and is intended for the addressee's purposes only.

2 Under section 111 a reciprocal investigator is given confidential information for conducting a reciprocal investigation.

Note—

This provision is an executive liability provision—see section 140.

(2) If, under section 111, the commissioner discloses confidential information to a person, the person may disclose the information—

(a) to the extent necessary to enable the person to exercise a power or perform a function conferred on the person under a law for the administration or enforcement of the law; or

(b) for the purpose for which it was disclosed under the section; or

(c) to anyone else or for any purpose if the information relates to the person.

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113 Refusal of disclosure of particular information

(1) A person engaged in the administration or enforcement of a tax law can not be compelled to disclose to a court or QCAT in a proceeding, or to a party to the proceeding—

(a) confidential information; or

(b) whether or not the person has received particular confidential information; or

(c) the identity of the source of particular confidential information.

(2) Subsection (1) does not apply to a proceeding for the administration or enforcement of a tax law.

Division 2 Collection of information for disclosure to Commonwealth

113A Definitions for division

In this division—

commissioner of taxation means the commissioner of taxation under the *Taxation Administration Act 1953* (Cwlth), section 4.

reportable information means information about the transfer of a freehold or leasehold interest in real property situated in Queensland that is reportable by the State to the commissioner of taxation under the *Taxation Administration Act 1953* (Cwlth), schedule 1, chapter 5, part 5-25, division 396, subdivision 396-B.

113B Relationship with other laws

(1) This division applies despite any other provision of this Act or another Act or law.

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(2) This division does not limit the extent to which reportable information may be collected or disclosed under another provision of this Act or another Act or law.

(3) Information may be collected and disclosed under this division even if—

(a) the information is collected only for the purpose of disclosure to the commissioner of taxation and not collected under or in relation to the administration of any law of the State (other than this division); and

(b) the information is not disclosed in connection with the administration or execution of any law of the State (other than this division).

113C Commissioner may collect and disclose reportable information

The commissioner may collect reportable information and disclose it to the commissioner of taxation.

113D How reportable information may be collected

(1) The commissioner may require a person who is providing information under a tax law to give the commissioner reportable information.

Note—

The requirement under this section is an information requirement for which a failure to comply is an offence under section 121.

(2) Without limiting subsection (1), the commissioner may require reportable information to be given with an instrument or ELN transaction document lodged, or an application made, under a tax law.

(3) This section does not limit the circumstances in which the commissioner may collect reportable information.

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Part 9 Record keeping

114 Requirement to keep proper records

(1) A person must keep the records necessary to enable the person's tax law liability to be ascertained.

Maximum penalty—100 penalty units.

(2) For subsection (1), the commissioner may, by written notice given to a person, require the person to keep a particular record stated in the notice for a stated revenue law.

(3) The person must not fail, without reasonable excuse, to comply with the notice.

Maximum penalty—100 penalty units.

(4) A person who, under a notice given under a revenue law, is required to keep a stated record must comply with the requirement.

Maximum penalty—100 penalty units.

115 Accessibility of records

A person who is required under a tax law to keep a record must keep the record in a way that it is able to be readily produced to the commissioner if required by the commissioner.

Maximum penalty—100 penalty units.

116 Form of records

A person who is required under a tax law to keep a record must keep the record—

(a) in the form of a document written in English with information about amounts expressed in Australian currency; or

(b) in a form that can be readily converted or translated into the form mentioned in paragraph (a).

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Maximum penalty—100 penalty units.

117 Commissioner may require translation or conversion of document or information

(1) The commissioner may, by written notice given to a person, require the person to translate or convert into a written document in the English language and Australian currency any document or information the commissioner reasonably believes is relevant to the administration or enforcement of a tax law.

(2) The notice must state the reasonable time for compliance with the requirement.

(3) The person must not fail, without reasonable excuse, to comply with the requirement.

Maximum penalty—100 penalty units.

(4) If the person does not comply with the requirement, the commissioner may have the document or information translated or converted.

(5) The costs and expenses incurred under subsection (4) are a debt payable to the State by the person and may be recovered by the commissioner by action in a court of competent jurisdiction.

118 Period for keeping records

A person who is required under a tax law to keep a record must keep it until the later of the following—

(a) 5 years has elapsed after it was made or obtained;

(b) 5 years has elapsed after the completion of the transaction or matter to which it relates;

(c) if the person's liability under a revenue law depends on the continued satisfaction of conditions for a period stated in the revenue law after the making of an assessment to which the record relates—2 years has elapsed after the end of the period.

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Maximum penalty—100 penalty units.

119 Wilfully damaging records

(1) A person must not wilfully damage a record that is required to be kept under a tax law.

Maximum penalty—100 penalty units.

Note—

This provision is an executive liability provision—see section 140.

(2) In this section—

damage includes destroy.

Part 10 Enforcement and legal proceedings

Division 1 Offences and related provisions

120 Failure to give notice

If, under a tax law, a person is required to give to the commissioner a notice about a matter, the person must not fail, without reasonable excuse, to comply with the requirement.

Maximum penalty—100 penalty units.

121 Failure to comply with information or lodgement requirement

A person must not fail, without reasonable excuse, to comply with an information or lodgement requirement.

Maximum penalty—100 penalty units.

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122 False or misleading documents

(1) A person must not give to the commissioner or an investigator a document containing information that the person knows, or should reasonably know, is false or misleading in a material particular.

Maximum penalty—100 penalty units.

Note—

This provision is an executive liability provision—see section 140.

(2) Subsection (1) does not apply to a person who, when giving the document—

(a) tells the commissioner or investigator of the extent to which the document is false or misleading; and

(b) to the extent the person has, or can reasonably get, the correct information—gives the correct information to the commissioner or investigator.

(3) It is enough for a complaint against a person for an offence against subsection (1) to state the document was, without specifying which, 'false or misleading'.

123 False or misleading information

(1) A person must not state anything to the commissioner or an investigator that the person knows is false or misleading in a material particular.

Maximum penalty—100 penalty units.

Note—

This provision is an executive liability provision—see section 140.

(2) It is enough for a complaint for an offence against subsection (1), to state the statement made was 'false or misleading' to the person's knowledge, without specifying which.

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124 Self-incrimination not a reasonable excuse for failure to comply with particular information or lodgement requirement

(1) This section applies if, under a tax law, a person is required by written notice given to the person to—

(a) give information or a document to the commissioner or an investigator; or

(b) lodge a document.

(2) It is not a reasonable excuse for the person to fail to comply with the requirement because complying with the requirement might tend to incriminate the person.

(3) However, evidence of, or evidence directly or indirectly derived from, information or a document given or lodged in compliance with the requirement, by the person that might tend to incriminate the person is not admissible in evidence against the person in a criminal proceeding, other than a proceeding in which the falsity or misleading nature of the information or document is relevant.

125 Use in legal proceedings of document or information obtained under a recognised law

(1) This section applies if, under a recognised law—

(a) a person is required to give information or a document in relation to a matter under a tax law; and

(b) the information or document given in compliance with the requirement might tend to incriminate the person.

(2) Evidence of, or evidence directly or indirectly derived from, the information or document that might tend to incriminate the person is not admissible in evidence against the person in a criminal proceeding, other than a proceeding in which the falsity or misleading nature of the information or document is relevant.

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126 Obstruction of person exercising power under tax law

A person must not, without reasonable excuse, obstruct—

(a) the commissioner or an investigator exercising a power under a tax law; or

(b) a person properly helping the commissioner or an investigator exercising a power under a tax law.

Maximum penalty—100 penalty units.

127 Impersonation of investigator

A person must not pretend to be an investigator.

Maximum penalty—40 penalty units.

Division 2 Evidence

128 Application of div 2

This division applies to a proceeding under or in relation to a tax law.

129 Commissioner's office and signature

(1) Judicial notice must be taken of the name and signature of a person who is or was the commissioner.

(2) A document is taken to be signed by the commissioner if it bears the written, printed or stamped signature or name of the commissioner instead of the commissioner's signature.

(3) Subsection (2) does not apply if the name of the commissioner was written, printed or stamped on the document without the commissioner's authority.

(4) A document bearing the written, printed or stamped name of the commissioner is presumed to have been made with the commissioner's authority unless the contrary is proved.

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130 Statement in complaint

A statement made by or for the commissioner in a complaint starting a proceeding is evidence of the matter stated.

131 Evidentiary certificates

A certificate purporting to be signed by the commissioner stating any of the following matters is evidence of the matter—

(a) on a stated date—

(i) a stated person was liable to pay, or paid, a stated amount; or

(ii) a stated notice was published in a stated way; or

(iii) a stated person made, gave or executed a stated document; or

(iv) an assessment was made and the details of the assessment; or

(v) a stated document was given to a stated person in a stated way; or

(vi) a stated document or information was not received by a stated person; or

(vii) a stated person had or had not done a stated thing required to be done under a tax law; or

(viii) a stated person was or was not registered or approved under a tax law; or

(ix) a stated person was an investigator;

(b) a stated person is authorised to conduct a stated proceeding for the commissioner;

(c) a stated document is a copy of, or part of, another document.

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132 Evidentiary provisions for assessments

(1) Production of a document signed by the commissioner purporting to be a copy of an assessment notice—

(a) is conclusive evidence of the proper making of the assessment; and

(b) for—

(i) a proceeding on an appeal against, or review of, a decision on an objection—is evidence that the amount and all particulars of the assessment are correct; or

(ii) another proceeding—is conclusive evidence that the amount and all particulars of the assessment are correct.

(2) The validity of an assessment is not affected merely because a provision of a tax law has not been complied with.

133 Production of copies of documents

A copy of a document made or issued by the commissioner or in the commissioner's possession—

(a) is admissible in the same way as the original document; and

(b) has the same evidentiary value as the original document.

Division 3 Legal proceedings

134 Conducting proceeding for commissioner

(1) The commissioner may, by signed writing, authorise a person to conduct—

(a) a proceeding in the commissioner's name for—

(i) the recovery of tax or another amount payable under a tax law; or

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(ii) an offence against a tax law; or

(b) another proceeding under a tax law to which the commissioner is a party.

(2) Without limiting subsection (1), the person—

(a) may appear for the commissioner before any court or tribunal in which the proceeding is conducted; and

(b) represents the commissioner in the proceeding; and

(c) is entitled to give evidence in the proceeding.

135 Summary proceedings for offences

A proceeding for an offence against a tax law must be taken in a summary way under the *Justices Act 1886*.

136 When proceeding must start

A proceeding for an offence against a tax law must start within 5 years after the commission of the offence.

137 Court may order compliance or payment

(1) If a person is convicted of an offence against a provision of a tax law, the court may order the person to comply with the provision.

(2) Subsection (1) applies even if the time for complying with the provision has passed.

(3) If a court makes an order under subsection (1), the order must state a place where and a time or period by or within which the order is to be complied with.

(4) The person must comply with the order.

Maximum penalty—200 penalty units.

(5) Also, if a person is convicted of an offence against a provision of a tax law, the court may order the person pay the

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commissioner the amounts payable by the person under the tax law that are outstanding on the conviction.

(6) In addition, if the court is satisfied the purpose of the act or omission constituting the offence was to avoid a tax law liability, the court may order the person pay twice the amount of the liability.

(7) This section does not limit the court's powers under the *Penalties and Sentences Act 1992* or any other law.

138 Second or subsequent offence

(1) This section applies if—

(a) a person is convicted of an offence against a provision of a tax law; and

(b) within 5 years after the conviction, the person is convicted of a further offence against the provision.

(2) The maximum penalty for the further offence is twice the maximum penalty fixed in the tax law for the offence.

139 Responsibility for acts or omissions of representative

(1) This section applies in a proceeding for an offence against a tax law.

(2) If it is relevant to prove a person's state of mind about a particular act or omission, it is enough to show—

(a) the act was done or omitted to be done by a representative of the person within the scope of the representative's actual or apparent authority; and

(b) the representative had the state of mind.

(3) An act done or omitted to be done for a person by a representative of the person within the scope of the representative's actual or apparent authority is taken to have been done or omitted to be done also by the person, unless the person proves the person could not, by the exercise of reasonable diligence, have prevented the act or omission.

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(4) In this section—

representative means—

(a) of a corporation—an executive officer, employee or agent of the corporation; or

(b) of a partnership—a partner, employee or agent of the partnership; or

(c) of an unincorporated body—a member of the body, or an employee or agent of the body; or

(d) of an individual—an employee or agent of the individual.

state of mind of a person includes—

(a) the person's knowledge, intention, opinion, belief or purpose; and

(b) the person's reasons for the intention, opinion, belief or purpose.

140 Liability of executive officer—particular offences committed by corporation

(1) An executive officer of a corporation commits an offence if—

(a) the corporation commits an offence against an executive liability provision; and

(b) the officer did not take all reasonable steps to ensure the corporation did not engage in the conduct constituting the offence.

Maximum penalty—the penalty for a contravention of the executive liability provision by an individual.

(2) In deciding whether things done or omitted to be done by the executive officer constitute reasonable steps for subsection (1)(b), a court must have regard to—

(a) whether the officer knew, or ought reasonably to have known, of the corporation's conduct constituting the offence against the executive liability provision; and

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(b) whether the officer was in a position to influence the corporation's conduct in relation to the offence against the executive liability provision; and

(c) any other relevant matter.

(3) The executive officer may be proceeded against for, and convicted of, an offence against subsection (1) whether or not the corporation has been proceeded against for, or convicted of, the offence against the executive liability provision.

(4) This section does not affect either—

(a) the liability of the corporation for the offence against the executive liability provision; or

(b) the liability, under the Criminal Code, chapter 2, of any person, whether or not the person is an executive officer of the corporation, for the offence against the executive liability provision.

(5) In this section—

executive liability provision means any of the following provisions—

- section 112(1)
- section 119(1)
- section 122(1)
- section 123(1)
- the *Duties Act 2001*, section 471G(1)
- the *Duties Act 2001*, section 471H(1)
- the *Duties Act 2001*, section 480(1)
- the *Duties Act 2001*, section 480(2)
- the *Duties Act 2001*, section 480A(1)
- the *Duties Act 2001*, section 480A(2)
- the *Duties Act 2001*, section 481
- the *Duties Act 2001*, section 481A(2)
- the *Payroll Tax Act 1971*, section 93.

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141 Treatment of partnerships and unincorporated bodies

(1) Subject to this section, the tax laws apply to a partnership or unincorporated body as if the partnership or unincorporated body were a person.

(2) An obligation or liability that, apart from this subsection, would be imposed by a tax law on a person that is a partnership or unincorporated body, is imposed on each partner or management member of the body, but may be discharged by any of the partners or management members.

(3) An amount that, apart from this subsection, would be payable under a tax law by a person that is a partnership or unincorporated body is jointly and severally payable by the partners or management members of the body.

(4) If, because of the operation of subsection (1), an offence against a provision of a tax law is taken to have been committed by a partnership or unincorporated body, the offence is taken to have been committed by each of the partners or management members of the body.

(5) However, it is a defence for a partner or management member to prove—

(a) if the partner or management member was in a position to influence the conduct of the partnership or body in relation to the offence—the partner or management member exercised reasonable diligence to ensure the partnership or body complied with the provision; or

(b) the partner or management member was not in a position to influence the conduct of the partnership or body in relation to the offence.

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Part 11 Giving and lodging documents

Division 1 Preliminary

142 Application of pt 11

This part applies if a tax law requires or permits a document to be given to a person, whether the expression ‘deliver’, ‘give’, ‘lodge’, ‘notify’, ‘send’ or ‘serve’ or another expression having a similar meaning is used.

Division 2 Documents given to the commissioner

143 Ways of giving document to commissioner

(1) A document is given to the commissioner only if—

(a) it is left at the commissioner’s office with the commissioner or a public service employee engaged in the administration of the tax laws; or

(b) it is sent by post or facsimile to the commissioner at the commissioner’s office; or

(c) it is given to the commissioner under the *Electronic Transactions (Queensland) Act 2001*, including by using an approved information system; or

(d) it is given to the commissioner in another way prescribed under a regulation.

(2) This section applies subject to section 143A.

143A Requirement for electronic communication

(1) The commissioner may give a written notice (an ***electronic communication notice***) to a person requiring the person, in complying with a stated lodgement requirement, to give any

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document or a stated type of document to the commissioner by an electronic communication using an approved information system.

(2) Subject to subsection (3) and section 143B, a person given an electronic communication notice must, in complying with a lodgement requirement to which the notice relates, comply with the notice from the day that is 30 days after being given the notice.

(3) Subsection (2) does not apply if the person on a particular occasion is unable to comply with the notice due to circumstances beyond the person's control.

143B Application to withdraw electronic communication notice

(1) A person given an electronic communication notice may apply to the commissioner to withdraw the notice.

(2) The application must—

(a) be made within 30 days after the person is given the notice; and

(b) be in the approved form.

(3) The application may be made on any of the following grounds—

(a) the standard of the technological infrastructure servicing the area in which the person would ordinarily comply with the notice makes it impracticable for the person to comply with the notice;

(b) the number of times the person is likely to have to comply with the lodgement requirement to which the notice relates during a year is so small as not to justify the costs the person would have to incur to install, or modify, an information system to enable compliance with the notice;

(c) a ground prescribed under a regulation.

(4) The commissioner must consider the application and either grant, or refuse to grant, the application.

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(5) The person is not required to comply with the notice pending the person being notified of the commissioner's decision on the application under subsection (6) or (8).

(6) If the commissioner decides to grant the application, the commissioner must immediately give the person written notice of the decision.

(7) Subsections (8) to (11) apply if the commissioner decides to refuse to grant the application.

(8) The commissioner must immediately give the person a written notice stating the following—

(a) the decision;

(b) the reasons for the decision;

(c) that the person may apply, as provided under the QCAT Act, to the tribunal for a review of the decision within 14 days after being given the notice (the ***review period***);

(d) how the person may apply for the review.

(9) The person may apply to the tribunal for a review of the decision during the review period.

(10) The person is not required to comply with the notice—

(a) during the review period; and

(b) if the person applies for a review of the decision—

(i) pending the review being decided; and

(ii) if the person is unsuccessful on the review—during 14 days immediately after the review is decided.

(11) If the person applies for a review of the decision—

(a) a party to a proceeding of the tribunal for the review may be represented by a lawyer; and

(b) the grounds for the review are limited to the grounds stated in subsection (3).

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144 When document given to commissioner

(1) A document is taken to be given to the commissioner—

(a) if it is given to the commissioner in the way mentioned in section 143(a)—when it is actually received by the commissioner or employee with whom it is left; or

(b) if it is sent by fax—the date the fax is sent; or

(c) if it is given to the commissioner under the *Electronic Transactions (Queensland) Act 2001*—

(i) using an approved information system—at the time the communication enters the approved information system; or

(ii) otherwise—at the time of receipt determined under that Act; or

(d) if it is given to the commissioner in the way mentioned in section 143(d)—at the time prescribed under a regulation; or

(e) if it is given by an electronic communication to the commissioner in compliance with an electronic communication notice—at the time the communication enters an approved information system.

Note—

For the time of giving a document by post, see the *Acts Interpretation Act 1954*, section 39A(1)(b).

(2) However, if the document is given to the commissioner on a day that is not a business day, or after 5p.m. on a business day, the document is taken to be given to the commissioner on the following business day.

(3) Subsection (2) does not apply to a document given to the commissioner using an approved information system.

145 When lodgement requirement complied with

A lodgement requirement is complied with only if—

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(a) all documents required to be lodged or given under the requirement have been lodged or given by the date for complying with the requirement; and

(b) if, under the requirement, a document required to be lodged or given is an approved form—the form contains enough information for the purpose for which it is lodged or given.

Division 3 Documents given by the commissioner

146 Giving document to agents of taxpayers, members of partnerships and unincorporated bodies

(1) A document is taken to be given by the commissioner to a taxpayer if it is given to an agent of the taxpayer with apparent authority to be given the document.

(2) A document to be given by the commissioner to a partnership is taken to have been given to all members of the partnership if it is given to any member of the partnership.

(3) A document to be given by the commissioner to an unincorporated body is taken to have been given to all members of the body if it is given to any member of the committee of management of the body.

147 Giving document if more than 1 taxpayer liable

(1) A document is taken to be given to all taxpayers who are liable to pay tax for an instrument, transaction or matter, if it is given to 1 of the taxpayers who is liable to pay the tax.

(2) However, a regulation may declare that subsection (1) does not apply to a taxpayer in stated circumstances.

(3) A regulation may be made only if—

(a) under a tax law, more than 1 taxpayer is liable to pay tax for an instrument, transaction or matter; and

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(b) in particular circumstances, it is not reasonable or practicable for the document to be taken to be given to a taxpayer.

(4) Subsections (2) and (3) do not prevent the commissioner from giving the document to the taxpayer to whom the regulation applies.

(5) A reference in this section to a liability to pay tax for an instrument, transaction or matter includes a reference to a liability to pay tax for a matter for a particular period.

148 Ways document given by commissioner

(1) A document to be given under a tax law to a person by the commissioner is properly given if it is—

(a) given as provided under the *Acts Interpretation Act 1954*, part 10; or

(b) sent by email to the person's email address as given to the commissioner by the person; or

(c) made available to the person using an approved information system in the circumstances prescribed by regulation; or

(d) given in another way prescribed under a regulation.

(2) Without limiting subsection (1)(a), a document to be given to a person by the commissioner is properly given if it is left at, or sent to—

(a) an address notified to the commissioner by—

(i) the person; or

(ii) an agent of the person with apparent authority to notify the person's address; or

(b) for a document to be given under a royalty law—the address for the person recorded in the register.

(3) In this section—

register means the register kept under the *Mineral and Energy Resources (Common Provisions) Act 2014*.

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149 When document given by commissioner

(1) A document is taken to be given by the commissioner to a person—

(a) if it is sent by fax—the date the fax is sent; or

(b) if it is sent by email—the date the email is sent; or

(c) if it is made available using an approved information system or given in a way prescribed under a regulation—the date prescribed under the regulation.

Note—

For the time of giving a document by post, see the *Acts Interpretation Act 1954*, section 39A(1)(b).

(2) However, if under subsection (1), the document is given after 5p.m. on a particular day, the document is taken to be given to the person on the following business day.

Part 11A Registration of charitable institutions

149A Application for registration

(1) A person authorised by an institution may apply to the commissioner for registration of the institution under this part.

(2) The application must—

(a) be in the approved form; and

(b) be supported by enough information to enable the commissioner to decide the application, including the following—

(i) a copy of its constitution, however described;

(ii) a certificate of its incorporation, if applicable;

(iii) details of its current or proposed activities;

(iv) details of fees charged for its activities.

(3) In this section—

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constitution see section 149C(6).

149B Decision on application

The commissioner must approve or refuse the application.

149C Restrictions on registration

(1) The commissioner may register the institution only if it is an institution mentioned in subsections (2) to (4).

(2) Each of the following may be registered—

(a) a religious body or a body—

(i) that is controlled by, or associated with, a religious body; and

(ii) whose principal object and pursuit is the conduct of activities of a religious nature;

(b) a public benevolent institution;

(c) a university or university college;

(d) a primary or secondary school;

(e) a kindergarten;

(f) an institution whose principal object or pursuit is the care of the sick, aged, infirm, afflicted or incorrigible persons;

(g) an institution whose principal object or pursuit is the relief of poverty;

(h) an institution whose principal object or pursuit is the care of children by—

(i) being responsible for them on a full-time basis; and

(ii) providing them with all necessary food, clothing and shelter; and

(iii) providing for their general wellbeing and protection.

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(3) Also, an institution may be registered if its principal object or pursuit—

(a) is fulfilling a charitable object or promoting the public good; and

(b) is not a leisure, recreational, social or sporting object or pursuit.

(4) In addition, the trustees of an institution mentioned in subsection (2) or (3), other than a university or university college, may be registered.

(5) However, an institution, other than an institution or trustee of an institution mentioned in subsection (2)(a) or (c), must not be registered unless its constitution, however described, expressly provides that—

(a) its income and property are used solely for promoting its objects; and

(b) no part of its income or property is to be distributed, paid or transferred by way of bonus, dividend or other similar payment to its members; and

(c) on its dissolution, the assets remaining after satisfying all debts and liabilities must be transferred—

(i) to an institution that, under this section, may be registered; or

(ii) to an institution the commissioner is satisfied has a principal object or pursuit mentioned in subsection (3)(a); or

(iii) for a purpose the commissioner is satisfied is charitable or for the promotion of the public good.

(6) In this section—

constitution, of an institution, includes a law, deed or other instrument that constitutes the institution and governs the activities of the institution or its members.

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149D Approval of application

If the commissioner approves the application, the commissioner must register the institution.

149E Refusal of application

If the commissioner refuses the application, the commissioner must give notice of the decision to the institution.

Note—

If, because of the decision, the commissioner makes an assessment on the basis that the institution is not an exempt institution, the institution may object to the decision as part of an objection to the assessment. See part 6 for provisions about objections and appeals against, and reviews of, assessments.

149F Later registration

(1) If the commissioner refuses the application, the commissioner may state in the notice of the decision a later date when the commissioner will reconsider the application on the facts and circumstances known at the later date.

(2) If at the later date the commissioner is satisfied the institution is entitled to be registered, the commissioner must approve the application and register the institution.

(3) The date of registration must be the date that the institution would have been registered had the commissioner approved the application in the first instance.

149G Notice of registration

(1) On registration of an institution, the commissioner must give notice to the institution of its registration.

(2) The notice—

(a) must state the date of registration; and

(b) may include any other information about the registration.

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(3) The date of registration may be before the date of the application or notice.

149H Notice of ceasing to be entitled to be registered

Within 28 days after a charitable institution stops being entitled to be registered under section 149C, it must give written notice to the commissioner.

Note—

Failure to give the notice is an offence under the Administration Act, section 120.

149I Cancellation of registration

(1) The commissioner may cancel a charitable institution's registration if the commissioner is satisfied the institution—

(a) has ceased to exist; or

(b) is no longer entitled to be registered under this part; or

(c) was registered because of a materially false or misleading representation or declaration.

(2) If the commissioner cancels the institution's registration under subsection (1)(b) or (c), the commissioner must give notice to the institution that its registration is cancelled effective from the date stated in the notice.

(3) The stated date may be before the date of the notice.

Note—

If the commissioner makes an assessment on the basis of the decision to cancel the institution's registration, the institution may object to the decision as part of an objection to the assessment. For objections and appeals against assessments, see part 6.

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Part 11B Royalty operations

149J Definitions for part

In this part—

authority holder, for a royalty operation, means a holder of any of the authorities under which the royalty operation is carried on.

royalty operation means a mining operation within the meaning given by the *Mineral Resources Act 1989* for chapter 11 of that Act.

149K References to assessment

A reference in this Act to an assessment of a taxpayer's liability for tax includes a reference to an assessment of the liability for tax, for a royalty operation, of all the authority holders.

149L Refunds

(1) This section applies if the authority holders for a royalty operation are entitled to a refund of an amount under section 37 in relation to the liability for tax for the royalty operation.

(2) Section 38 applies as if a reference to a tax law liability of the taxpayer were a reference to a tax law liability, for the royalty operation, of the authority holders.

(3) A reference in section 39 to a taxpayer receiving an amount from another person includes a reference to an authority holder for the royalty operation receiving an amount from a person other than another authority holder for the royalty operation.

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Part 12 Miscellaneous provisions

150 Protection from liability

(1) An official is not civilly liable for an act done, or omission made, honestly and without negligence under a tax law.

(2) If subsection (1) prevents a civil liability attaching to an official, the liability attaches instead to the State.

(3) In this section—

official means—

(a) the commissioner; or

(b) an investigator; or

(c) a public service employee to whom the commissioner has delegated a power under a tax law; or

(d) a person acting under the direction of the commissioner or an investigator.

150A When information requirement complied with

An information requirement is complied with only if the information required to be given under the requirement has been given by the date for complying with the requirement.

151 Extension of date for complying with information or lodgement requirement

If, in particular circumstances, the commissioner considers it would be unreasonable to require compliance with an information or lodgement requirement by the date for complying with the requirement, the commissioner may extend the date for compliance.

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152 Rounding down

The commissioner may round down an amount required to be paid under a tax law to the nearest 5c.

153 Approved forms

(1) The commissioner may approve forms for use under this Act.

(2) A form may be approved for use under this Act that is combined with, or is to be used together with, an approved form under another Act.

153A Approved information system

The commissioner may approve an information system for a tax law.

153B Commissioner may arrange for use of an approved information system to make particular decisions

(1) The commissioner may arrange for the use of an approved information system for any purposes for which the commissioner may make a relevant decision under a tax law.

(2) A relevant decision made by the operation of an approved information system under an arrangement made under subsection (1) is taken to be a decision made by the commissioner.

(3) In this section—

relevant decision means a decision that does not involve the exercise of the commissioner's discretion.

153C Commissioner may require payment of penalty

(1) This section applies if a person—

(a) does not comply with an electronic payment notice under section 29A(2); or

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(b) does not comply with an electronic communication notice under section 143A(2).

(2) The commissioner may, by written notice given to the person, require the person to pay a penalty (the ***penalty amount***) of $100.

(3) The notice must state the following—

(a) the date for payment of the penalty amount, being a day that is at least 30 days after the person receives the notice;

(b) the reasons for the decision to require payment of the penalty amount;

(c) that the person may apply, as provided under the QCAT Act, to the tribunal for a review of the decision within 14 days after being given the notice (the ***review period***);

(d) how the person may apply for the review.

(4) To remove doubt, it is declared that a notice may be given under subsection (2) each time a person does not comply with an electronic payment notice or electronic communication notice.

(5) The commissioner may remit the whole or part of the penalty amount.

(6) The person may apply to the tribunal for a review of the decision during the review period.

(7) If the person applies for a review of the decision—

(a) the person is not required to pay the penalty amount pending the review being decided; and

(b) a party to a proceeding of the tribunal for the review may be represented by a lawyer.

154 Regulation-making power

(1) The Governor in Council may make regulations under this Act.

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(2) A regulation may provide for a maximum penalty of not more than 20 penalty units for a contravention of a regulation.

Part 13 Repeal, savings and transitional provisions

Division 1 Repeal of Revenue Laws (Reciprocal Powers) Act 1988

155 Act repealed

The Revenue Laws (Reciprocal Powers) Act 1988 is repealed.

Division 2 Savings and transitional provisions for repealed Stamp Act

Subdivision 1 Preliminary

156 Definitions for div 2

In this division—

commencement day means the day section 155 commences.

repealed Stamp Act means the repealed *Stamp Act 1894* as in force immediately before its repeal.

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Subdivision 2 Application of this Act and repealed Stamp Act

157 Repealed Stamp Act is revenue law for particular provisions

(1) Despite its repeal, the repealed Stamp Act is taken to be a revenue law under section 6.

Note—

Also, see the *Duties Act 2001*, section 512.

(2) However, the following provisions do not apply to the repealed Stamp Act as a revenue law—

- part 3 (Assessments of tax)
- part 4 (Payments and refunds of tax and other amounts), other than sections 29, 34 and 40 and part 4, divisions 4 and 5
- part 5 (Interest and penalty tax)
- part 9 (Record keeping), other than sections 117 and 119
- part 10 (Enforcement and legal proceedings), other than sections 122, 123, 126 and 134 to 138 and part 10, division 2.

(3) For applying a provision of this Act to the repealed Stamp Act, the provision applies with all necessary changes to ensure the repealed Stamp Act can be read together with this Act as if they together formed a single Act.

Example for subsection (3)—

A reference to a reassessment is taken to be a reference to an assessment amended under the repealed Stamp Act.

Note—

See the repealed Stamp Act, section 80 (Amendment of assessments).

(4) If, under this section, a provision of this Act relating to a particular matter applies to the repealed Stamp Act and the repealed Stamp Act contains a provision about the same

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matter, the provision in the repealed Stamp Act does not apply to the matter.

(5) This section has effect subject to sections 159 and 160.

158 Confidential information

To remove any doubt, it is declared that part 8 applies to—

(a) confidential information acquired by an official performing functions under or in relation to the administration or enforcement of the repealed Stamp Act; and

(b) confidential information acquired or received by another person before the commencement day.

159 Application of s 48 to particular administrators

Section 48 applies to an administrator appointed before the commencement day as if the required date under the section were the later of the following—

(a) 14 days after the commencement day; or

(b) the required date under the section.

160 Second or subsequent offences

(1) For applying section 138 to the repealed Stamp Act, the reference in subsection (1)(b) of that section to a further offence is a reference to an offence committed on or after the commencement day.

(2) If section 138(1)(a) applies for an offence against a provision of the repealed Stamp Act, the reference in subsection (1)(b) of that section to a further offence against the provision includes a reference to an offence against a provision of a tax law that corresponds to the provision of the repealed Stamp Act.

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Subdivision 3 Miscellaneous provisions

161 Office of commissioner

The person who, immediately before the commencement day, held the office of commissioner of stamp duties under the repealed Stamp Act, becomes the commissioner on that day.

162 Reference in Act or document to particular officers

In an Act or document—

(a) a reference to the commissioner of stamp duties under the repealed Stamp Act is, if the context permits, taken to be a reference to the commissioner; and

(b) a reference to an investigating officer under the repealed Stamp Act is, if the context permits, taken to be a reference to an investigator.

Division 3 Transitional provision for Queensland Civil and Administrative Tribunal (Jurisdiction Provisions) Amendment Act 2009

165 Transfer of appeals from Supreme Court only with consent

(1) Despite the QCAT Act, section 268(4) the court may not transfer a proceeding to QCAT without the consent of the applicant for the proceeding.

(2) The QCAT Act, section 268(7) does not apply to a final decision of the court in a proceeding relating to an appeal against a decision of the commissioner on an objection.

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Division 4 Transitional provisions for Land Tax Act 2010

166 Definition for div 4

In this division—

repealed Land Tax Act means the repealed *Land Tax Act 1915*.

167 Repealed Land Tax Act is revenue law

(1) Despite its repeal, the repealed Land Tax Act is taken to be a revenue law under section 6.

Note—

Also, see the *Land Tax Act 2010*, section 89.

(2) Despite their repeal, sections 72 to 75 of the repealed Land Tax Act continue to apply in relation to how this Act applies to the repealed Land Tax Act.

(3) Subsection (2) does not limit the *Acts Interpretation Act 1954*, section 20A.

168 Existing exempt institutions taken to be registered

(1) This section applies to an institution that—

(a) was, immediately before 30 June 2010, an exempt institution under the *Duties Act 2001*; or

(b) before 30 June 2010—

(i) received an exemption from payroll tax under the *Payroll Tax Act 1971* because it was an exempt charitable institution under that Act; or

(ii) received an exemption from land tax under the repealed Land Tax Act because it was an exempt charitable institution under section 13A of that Act.

(2) The institution is taken to be registered under part 11A.

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(3) The institution's date of registration is taken to be 30 June 2010.

(4) The commissioner is not required to give a notice of registration to the institution under section 149G.

Division 5 Savings provision for repealed Tobacco Products (Licensing) Act 1988

169 Continuation of Tobacco Products Act, s 43

(1) Despite its repeal, section 43 of the Tobacco Products Act continues to apply for information and records obtained in connection with the administration of that Act before it was repealed by the *Revenue and Other Legislation Amendment Act 2011*, section 121.

(2) To remove any doubt, it is declared that a proceeding may be started against a person for a contravention of section 43(1) or (3) of the Tobacco Products Act as if that Act had not been repealed.

(3) Words used in section 43 of the Tobacco Products Act, as continued under this section, have the same meanings as they had under that Act before it was repealed.

(4) In this section—

Tobacco Products Act means the repealed *Tobacco Products (Licensing) Act 1988*.

Division 6 Savings, transitional and related provisions for repeal of Community Ambulance Cover Act 2003

170 Definitions for div 6

In this division—

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repealed Act means the repealed *Community Ambulance Cover Act 2003*.

171 Repealed Act continues as revenue law

(1) Despite its repeal, the repealed Act is taken to continue to be a revenue law under section 6.

Note—

See also the *Community Ambulance Cover Levy Repeal Act 2011*, section 6 and part 2, division 2, subdivision 2.

(2) Despite its repeal, section 141 of the repealed Act continues to apply in relation to how this Act applies to the repealed Act.

(3) Subsection (2) does not limit the *Acts Interpretation Act 1954*, section 20A.

172 Community Ambulance Cover Levy Repeal Act is revenue law

The *Community Ambulance Cover Levy Repeal Act 2011* is taken to be a revenue law under section 6.

173 Delegations

(1) This section applies if, immediately before 1 July 2011, a delegation of any of the commissioner's powers under the repealed Act was in force.

(2) The delegation continues for the purpose of the administration of the repealed Act as continued under the *Community Ambulance Cover Levy Repeal Act 2011* part 2, divisions 1 and 2 until the delegation is ended under this Act.

(3) If the delegation had permitted the subdelegation of the power and a subdelegation of the power was in force immediately before 1 July 2011, the subdelegation also continues under subsection (2) until it is ended under this Act.

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174 Confidential information

To remove any doubt, it is declared that part 8 applies to—

(a) confidential information acquired by an official performing functions under or in relation to the administration or enforcement of the repealed Act; and

(b) confidential information acquired or received by another person under the repealed Act.

Division 7 Transitional provision for Revenue Amendment and Trade and Investment Queensland Act 2013

175 Application of s 22 for existing reassessments

Section 22(2)(b) applies in relation to an investigation into a taxpayer's liability for tax under a recognised law started before the commencement of this section as if the investigation had started after the commencement.

Division 8 Transitional provision for Revenue Legislation Amendment Act 2014

176 Application of s 7

Section 7, as in force on the day this section commences, is taken to have had effect on and from 19 February 2014.

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Division 9 Transitional provision for Payroll Tax Rebate, Revenue and Other Legislation Amendment Act 2015

177 Application of s 61A

Section 61A applies in relation to a reassessment giving effect to a decision by the commissioner under section 67(1) if the decision is made on or after the commencement.

Division 10 Transitional provision for Revenue and Other Legislation Amendment Act 2018

178 Application of s 149C to currently registered entities

(1) This section applies to an institution that, immediately before the commencement, was registered under part 11A.

(2) Despite the *Revenue and Other Legislation Amendment Act 2018*, the unamended section continues to apply in relation to the institution until the day that is 2 years after the commencement.

(3) In this section—

unamended section means section 149C as in force immediately before the commencement.

Division 11 Transitional provisions for Royalty Legislation Amendment Act 2020

179 Definitions for division

In this division—

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former, for a provision of this Act, the *Mineral Resources Act 1989* or the *Petroleum and Gas (Production and Safety) Act 2004*, means the provision as in force from time to time before the commencement.

post-commencement liability means a liability for tax other than a pre-commencement liability.

pre-commencement liability means a liability for a royalty-related amount under the *Mineral Resources Act 1989* or the *Petroleum and Gas (Production and Safety) Act 2004* arising before the commencement.

180 Application of ss 13A and 19

(1) Sections 13A and 19 apply to the commissioner in relation to an assessment, amendment or reassessment even if it relates to a pre-commencement liability.

(2) Subsection (1) applies despite the *Mineral Resources Act 1989*, section 887(2)(a) and the *Petroleum and Gas (Production and Safety) Act 2004*, section 1020(2)(a).

181 Assessment for mineral royalty for financial year ending 30 June 2021

(1) Part 3 applies to an assessment of liability for royalty or a royalty-related amount under the *Mineral Resources Act 1989* for the financial year ending 30 June 2021.

(2) Subsection (1) applies despite the *Mineral Resources Act 1989*, section 887(2)(a).

182 Application of s 61 (Interest on particular overpayments following court's or QCAT's decision)

(1) A reference in section 61(1)(a) to a decision of the Supreme Court under section 70C includes a decision, made after the commencement, relating to a pre-commencement liability.

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(2) A reference in section 61(1)(b) to an application by a taxpayer does not include an application relating to a pre-commencement liability.

(3) A reference in section 61(1)(c) to a decision of QCAT includes a decision, made after the commencement, relating to a pre-commencement liability.

183 Application of s 61A (Interest on particular overpayments following commissioner's decision)

A reference in section 61A(1) to a decision of the commissioner under section 67(1) includes a decision, made after the commencement, relating to a pre-commencement liability.

184 Application of pt 6 (Objections, reviews and appeals)

(1) Part 6 applies in relation to an assessment, reassessment, royalty valuation decision or amended royalty valuation decision made on or after the commencement.

(2) For subsection (1), it does not matter whether an assessment, reassessment, royalty valuation decision or amended royalty valuation decision—

(a) relates to a pre-commencement liability or a post-commencement liability; or

(b) was made under this Act or the *Mineral Resources Act 1989* or the *Petroleum and Gas (Production and Safety) Act 2004*.

185 Application of pt 8 (Confidentiality and collection of information)

Part 8 applies to—

(a) confidential information acquired, before the commencement, by an official performing functions under or in relation to the administration or enforcement of a former provision of the *Mineral Resources Act 1989*

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or the *Petroleum and Gas (Production and Safety) Act 2004*; and

(b) confidential information acquired or received by another person before the commencement.

186 References to royalty valuation decision

A reference in this Act to a royalty valuation decision includes—

(a) a decision under a former provision of the *Petroleum and Gas (Production and Safety) Act 2004* about 1 or more components of the wellhead value of petroleum; and

(b) a decision amending a decision mentioned in paragraph (a).

Division 12 Transitional provisions for Revenue Legislation Amendment Act 2023

187 Existing proceedings

(1) This section applies if, immediately before the commencement, a proceeding involving a cause of action, right or remedy at common law for the refund or recovery of an amount paid or purportedly paid under a tax law has been started but not completed.

(2) The proceeding may be continued and decided as if the *Revenue Legislation Amendment Act 2023*, part 6, had not been enacted.

188 Proceedings not yet started

(1) This section applies if—

(a) immediately before the commencement, a person could have started a proceeding involving a cause of action, right or remedy at common law for the refund or

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recovery of an amount paid or purportedly paid under a tax law; and

(b) on the commencement, the person has not started the proceeding.

(2) Section 36(2) extinguishes the cause of action, right or remedy and the proceeding may not be started.

(3) This section applies despite the *Acts Interpretation Act 1954*, section 20.

Division 13 Effect of particular assessments

189 Assessments related to Duties Act 2001, s 688 and Land Tax Act 2010, ss 104 and 105

(1) This section applies if—

(a) any of the following applies—

(i) the *Duties Act 2001*, section 688;

(ii) the *Land Tax Act 2010*, section 104 or 105; and

(b) an assessment of a taxpayer's liability was made or purportedly made under this Act in relation to purported duty under the *Duties Act 2001*, section 688 or purported land tax under the *Land Tax Act 2010*, section 104 or 105.

(2) The assessment has, and is taken to have always had, the same force and effect as if it were made in relation to—

(a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or

(b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).

(3) The rights and liabilities of a person in relation to the assessment are taken to be, and to have always been, the same as if the assessment were made in relation to—

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(a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or

(b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).

(4) Anything done or omitted to be done by a person in relation to the assessment has, and is taken to have always had, the same force and effect as if it were done or omitted to be done in relation to—

(a) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or

(b) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2).

(5) Any amount paid by a person in relation to the assessment is taken to be, and to have always been, paid in relation to—

(a) either—

(i) if subsection (1)(a)(i) applies—AFAD imposed under the *Duties Act 2001*, section 688(2); or

(ii) if subsection (1)(a)(ii) applies—land tax imposed under the *Land Tax Act 2010*, section 104(2) or 105(2); and

(b) any interest and penalty tax payable under part 5 in relation to a liability mentioned in paragraph (a); and

(c) any other amount paid or payable by a taxpayer to the commissioner in relation to a liability mentioned in paragraph (a).

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Schedule 2 Dictionary

section 5

administrator, for a taxpayer's property, means a person who is—

(a) a receiver or receiver and manager of the whole or part of the taxpayer's property; or

(b) for a taxpayer that is a corporation—a liquidator; or

(c) for a taxpayer who is an individual—

(i) the taxpayer's trustee in bankruptcy; or

(ii) the taxpayer's personal representative.

amended royalty valuation decision means a royalty valuation decision as amended under the *Mineral Resources Act 1989*.

appropriately qualified, for a public service employee to whom a power under a tax law may be delegated, includes having the qualifications, experience or standing appropriate to exercise the power.

Example of standing—

an employee's classification level in the public service

approved form means—

(a) for a request under part 4, division 5—the form approved by the registrar for the request; or

(b) otherwise—

(i) a form approved under section 153; or

(ii) a form approved by the commissioner under a revenue law.

approved information system means an information system approved by the commissioner under section 153A.

assessed interest see section 54(4).

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assessment means a determination, under part 3, of a taxpayer's liability for tax for which an assessment notice is given, and includes a reassessment.

assessment liability means all amounts payable under an assessment, and includes amounts that have not been assessed but are payable in relation to the assessment.

assessment notice see section 26(1).

authority holder, for a royalty operation, for part 11B, see section 149J.

commissioner means the Commissioner of State Revenue appointed under section 7(2).

commissioner of taxation, for part 8, division 2, see section 113A.

compromise assessment see section 12(2).

confidential information means information disclosed to, obtained by, or otherwise held by, an official under or in relation to a tax law.

conviction includes a finding of guilt, and the acceptance of a plea of guilty, by a court, whether or not a conviction is recorded.

corresponding commissioner, for a recognised law, means a person declared under section 78(3) to be the corresponding commissioner for the recognised law.

default assessment see section 13.

document includes an ELN transaction document.

due date, for an assessment, means the date by which tax under the assessment must be paid.

due date, for a standard self assessment, means the date by which tax under the self assessment must be paid under section 30(1)(b).

electronic communication means—

(a) a communication of information in the form of data, text or images by guided or unguided electromagnetic energy; or

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(b) a communication of information in the form of sound by guided or unguided electromagnetic energy, if the sound is processed at its destination by an automated voice recognition system.

electronic communication notice see section 143A(1).

electronic payment notice see section 29A(1).

ELN transaction document see the *Duties Act 2001*, section 156D.

executive officer, of a corporation, means a person who is concerned in, or takes part in, the management of the corporation, regardless of the person's designation and whether or not the person is a director of the corporation.

false or misleading includes false or misleading because of the omission of a statement.

garnishee see section 50(1)(b).

garnishee amount see section 50(3).

garnishee notice see section 50(3).

information requirement means a requirement under a tax law to give information to the commissioner or an investigator.

information system means a system for generating, sending, receiving, storing or otherwise processing electronic communications.

investigator means a person appointed as an investigator under section 80.

late payment interest means the part of unpaid tax interest that is not assessed interest.

limitation period, for a reassessment, means 5 years after the assessment notice for the original assessment was given.

lodge means lodge with the commissioner.

lodgement requirement means a requirement under a tax law to—

(a) lodge a document; or

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(b) give a document to the commissioner or an investigator.

management member, of an unincorporated body, means—

(a) if the body has a management committee—each member of the management committee; or

(b) otherwise—each member who is concerned with, or takes part in, the body's management, whatever name is given to the member's position in the body.

mineral see the *Mineral Resources Act 1989*, section 6.

non-reviewable decision see section 75(1).

objection means an objection under part 6.

obstruct includes hinder, resist and attempt to obstruct.

occupier, of a place, includes the person apparently in charge of the place.

official means a person who is, or has been, a public service employee or other person, performing functions under or in relation to the administration or enforcement of a tax law.

original assessment—

(a) generally, means the first assessment of a taxpayer's liability for tax for an instrument, transaction or other matter; and

(b) in relation to a taxpayer's liability for tax for a matter in relation to a particular period, means the first assessment of the taxpayer's liability for tax for that period.

owner, of a retained thing, includes a person who would be entitled to possession of the thing had it not been retained under section 97(2).

payment arrangement see section 34(1).

penalty tax see section 58(1).

personal confidential information, for a person, means confidential information that—

(a) identifies, or is likely to identify, the person; or

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(b) discloses matters about the person's affairs.

petroleum see the *Petroleum and Gas (Production and Safety) Act 2004*, section 10.

place includes the following—

(a) land;

(b) premises.

premises includes the following—

(a) a building or structure, or part of a building or structure, of any kind;

(b) an aircraft;

(c) a boat;

(d) a caravan;

(e) a vehicle.

prescribed rate, for interest, means the rate prescribed under a regulation.

primary tax means a tax, royalty, levy or duty imposed under a revenue law.

public place means a place the public is entitled to use or is open to, or used by, the public (whether or not on payment of an admission fee).

reasonably believes means believes on grounds that are reasonable in the circumstances.

reassessment means a determination, under part 3, of a variation of a taxpayer's liability for tax for which an assessment notice is given.

reciprocal investigation means an investigation into a matter connected with the administration or enforcement of a recognised law that is conducted under a reciprocal investigation arrangement.

reciprocal investigation arrangement means an arrangement made under section 107 for an investigation into a matter connected with the administration or enforcement of a recognised law.

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reciprocal investigator means the corresponding commissioner or other person engaged in the administration or enforcement of a recognised law.

recognised law means a law declared under section 78(1) to be a recognised law.

registrar, for part 4, division 5, subdivision 1A, see section 47A.

reportable information, for part 8, division 2, see section 113A.

resources law means an Act, that includes a royalty law, to the extent the Act is not a royalty law.

retained thing see section 97(3).

return means a form of return approved under a revenue law for a lodgement requirement.

return self assessment see section 14(a).

revenue law means a law declared under section 6 to be a revenue law.

royalty means—

(a) royalty under the *Mineral Resources Act 1989*; or

(b) petroleum royalty under the *Petroleum and Gas (Production and Safety) Act 2004*.

royalty civil penalty means—

(a) a civil penalty imposed by a regulation under the *Mineral Resources Act 1989*, section 321A; or

(b) a civil penalty imposed by a regulation under the *Petroleum and Gas (Production and Safety) Act 2004*, section 594.

royalty fee means a fee payable under a royalty law if a return is not lodged by the day required under the royalty law.

royalty law means—

(a) a provision of the *Mineral Resources Act 1989* that is a revenue law under this Act; or

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(b) a provision of the *Petroleum and Gas (Production and Safety) Act 2004* that is a revenue law under this Act.

royalty operation, for part 11B, see section 149J.

royalty valuation decision—

(a) means a decision under the *Mineral Resources Act 1989* about the gross value of a mineral; and

(b) includes an amended royalty valuation decision.

self assessment means a return self assessment or standard self assessment.

self assessor means a taxpayer or tax agent required or permitted under a revenue law to lodge a return or transaction statement.

standard self assessment see section 14A(a).

tax means primary tax, assessed interest, penalty tax, royalty civil penalty or royalty fee.

tax agent means a person who, as agent for a taxpayer, is required or permitted under a revenue law to lodge a return or transaction statement.

Example of tax agent—

a self assessor registered under the *Duties Act 2001*, chapter 12, part 3

tax law means a revenue law or this Act.

tax law liability means a liability under a tax law for tax or another amount, and for sections 34, 38, 40, 43 and 44, includes a liability to pay costs ordered by a court or QCAT.

Note—

For provision about assessed costs, see the *Uniform Civil Procedure Rules 1999*, chapter 17A.

taxpayer means a person who, under a tax law—

(a) has or had a tax law liability; or

(b) may have a tax law liability.

thing includes a document.

transaction statement means a form of transaction statement approved under a revenue law for a lodgement requirement.

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tribunal means QCAT.

unpaid primary tax see section 54(1).

unpaid tax interest see section 54(1).

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