

Queensland

Taxation Administration Act 2001

Taxation Administration Regulation 2022

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Taxation Administration Regulation 2022

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Taxation Administration Regulation 2022

1 Short title

This regulation may be cited as the *Taxation Administration Regulation 2022*.

2 Commencement

This regulation commences on 2 September 2022.

3 Definitions

In this regulation—

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

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

4 Prescribed methods of payment—Act, s 29

(1) For section 29(1)(b) of the Act, an electronic payment method is prescribed for payment of an amount of any of the following—

(a) a duty;

(b) payroll tax;

(c) land tax;

(d) betting tax;

(e) a royalty, royalty civil penalty or royalty fee;

(f) penalty tax or unpaid tax interest payable in relation to a duty, payroll tax, land tax, betting tax or a royalty;

(g) a cost or expense under section 117 of the Act;

(h) a cost under the *Duties Act 2001*, section 505;

(i) a self assessor penalty;

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(j) a fee under the *Duties Act 2001* or the *Land Tax Act 2010*.

(2) Each of the following methods of payment is an ***electronic payment method***—

(a) BPAY facility;

(b) direct debit;

(c) electronic funds transfer;

(d) for payment of an amount of at least $10 but not more than $50,000, including an amount payable under an assessment notice relating to 1 or more of the taxes or other liabilities mentioned in subsection (1)(a) to (f)—

(i) Visa or MasterCard credit card; or

(ii) another credit card approved by the commissioner by a notice published on the department's website.

(3) In this section—

betting tax means betting tax imposed under the *Betting Tax Act 2018*, section 19.

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

land tax means land tax imposed under the *Land Tax Act 2010*, section 6 or levied under the repealed *Land Tax Act 1915*, section 8.

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

5 Electronic payment—Act, s 29A

For section 29A(4) of the Act, definition *prescribed electronic way*, the following electronic ways are prescribed—

(a) BPAY facility;

(b) direct debit;

(c) electronic funds transfer.

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6 Prescribed rate of interest for general refunds, unpaid tax interest and overpayments—Act, ss 39, 54, 61 and 61A

(1) The prescribed rate of interest for a financial year is an annual rate equal to the sum of—

(a) for sections 39(4)(b)(ii) and 54(2) of the Act—the 90-day bank bill yield rate for the financial year and 8%; and

(b) for sections 61(3) and 61A(3) of the Act—the 90-day bank bill yield rate for the financial year.

(2) The ***90-day bank bill yield rate*** for a financial year is the monthly average yield of 90-day bank accepted bills for the month of May in the preceding financial year, rounded to the nearest second decimal point, published by the Reserve Bank of Australia on its website.

(3) For section 54(3)(b)(i) of the Act, Sunday is prescribed.

7 When payments are received—Act, s 40

(1) For section 40(1)(b) of the Act, the time prescribed is when the payment is credited to an account—

(a) operated by the commissioner with a financial institution; and

(b) used to perform the commissioner's functions under section 8 of the Act.

(2) However, if the payment is later dishonoured, the payment is taken not to have been received by the commissioner.

8 Waiver of tax law liability—Act, s 43

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

9 Recognised laws and corresponding commissioners—Act, s 78

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

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(2) A person holding the following office is the corresponding commissioner for a recognised law—

(a) for the *Customs Act 1901* (Cwlth)—the Comptroller-General of Customs under that Act and the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth);

(b) for another recognised law mentioned in schedule 1, part 1—the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth);

(c) for a recognised law mentioned in schedule 1, part 2—the Commissioner for Australian Capital Territory Revenue under the *Taxation Administration Act 1999* (ACT);

(d) for a recognised law mentioned in schedule 1, part 3—the Chief Commissioner, or Commissioner of State Revenue, under the *Taxation Administration Act 1996* (NSW);

(e) for a recognised law mentioned in schedule 1, part 4—the Commissioner of Territory Revenue under the *Taxation Administration Act 2007* (NT);

(f) for a recognised law mentioned in schedule 1, part 5—the Commissioner of State Taxation under the *Taxation Administration Act 1996* (SA);

(g) for a recognised law mentioned in schedule 1, part 6—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (Tas);

(h) for a recognised law mentioned in schedule 1, part 7—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (Vic);

(i) for a recognised law mentioned in schedule 1, part 8—the Commissioner of State Revenue appointed as mentioned in the *Taxation Administration Act 2003* (WA), section 6.

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10 Expenses for attendance—Act, s 88

(1) For section 88(7) of the Act, the following expenses are prescribed for a person who is required to attend a place—

(a) expenses the person incurs travelling to and from the place;

(b) if it is necessary for the person to be away from the person's place of residence to attend the place—

(i) expenses the person incurs for accommodation and meals; and

(ii) loss of the person's earnings, or additional expenses the person incurs, while away from the person's place of residence to attend the place.

(2) The amount of the expenses the person is entitled to be paid is the amount payable under the *Uniform Civil Procedure (Fees) Regulation 2019*, part 3, as—

(a) for an expense mentioned in subsection (1)(a)—a travelling allowance; and

(b) for an expense mentioned in subsection (1)(b)(i)—an accommodation allowance; and

(c) for an expense mentioned in subsection (1)(b)(ii)—an attendance allowance.

(3) For subsection (2), a reference in the *Uniform Civil Procedure (Fees) Regulation 2019*, part 3 to the court is taken to be a reference to the place the person is required to attend.

11 Way to give royalty document, and when royalty document is given, to commissioner—Act, ss 143 and 144

(1) This section applies to giving a document to the commissioner under a royalty law.

(2) For section 143(1)(d) of the Act, giving the document to the chief executive or a public service officer of the resources department, at an office of the resources department, is prescribed.

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(3) For section 144(1)(d) of the Act, when the document is given to the chief executive or public service officer at the office is prescribed.

(4) In this section—

resources department means the department in which a resources law is administered.

12 Non-application of s 147 of Act

Section 147(1) of the Act does not apply to a taxpayer if the taxpayer is not required to pay the tax for an instrument, transaction or matter under—

(a) for a liability to pay a tax, other than payroll tax or a royalty—an agreement between the taxpayers liable to pay the tax for the instrument, transaction or matter; or

(b) an Act relating to the instrument, transaction or matter; or

(c) a court order or decision of QCAT.

13 Ways documents may be given by commissioner—Act, s 148

For section 148(1)(c) of the Act, the circumstances prescribed are that—

(a) the document relates to a tax law; and

(b) the person, or the person's tax agent, has consented to the document being given using the approved information system; and

(c) the document is made available in a format that can be saved and stored outside the approved information system.

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14 When document is taken to be given by commissioner—Act, s 149

(1) For section 149(1)(c) of the Act, the date prescribed for a document made available using an approved information system is—

(a) the day the commissioner gives the person notice the document is available to be accessed using the approved information system; or

(b) if the person satisfies the commissioner that, on the day mentioned in paragraph (a), the approved information system was not available to be accessed—the first day after the notice is given that the document is able to be accessed using the approved information system.

Examples for paragraph (b)—

1 Planned system maintenance or an unplanned system outage affects the approved information system and prevents it being accessed. In this case, the approved information system itself was not available to be accessed.

2 The approved information system is functioning normally, but the person does not have access to the internet. In this case, the approved information system is available to be accessed and the person is taken to have accessed the document.

(2) For subsection (1), notice given to the person by email or a text message is taken to be given to the person on the day the email or text message is sent.

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Schedule 1 Recognised laws

section 9(1)

Part 1 Commonwealth

Child Support (Assessment) Act 1989

Child Support (Registration and Collection) Act 1988

Customs Act 1901

Excise Act 1901

Fringe Benefits Tax Assessment Act 1986

Income Tax Assessment Act 1936

Income Tax Assessment Act 1997

International Tax Agreements Act 1953

Petroleum Resource Rent Tax Assessment Act 1987

Product Grants and Benefits Administration Act 2000

Superannuation Guarantee (Administration) Act 1992

Taxation Administration Act 1953

Taxation (Interest on Overpayments and Early Payments) Act 1983

Trust Recoupment Tax Assessment Act 1985

Part 2 Australian Capital Territory

Betting Operations Tax Act 2018

Duties Act 1999

Emergencies Act 2004

First Home Owner Grant Act 2000

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Gaming Machine Act 2004

Land Rent Act 2008

Land Tax Act 2004

Land Titles Act 1925

Payroll Tax Act 2011

Planning and Development Act 2007

Taxation Administration Act 1999

Taxation (Government Business Enterprises) Act 2003

Utilities Act 2000

Utilities (Network Facilities Tax) Act 2006

Part 3 New South Wales

Betting Tax Act 2001

Duties Act 1997

Health Insurance Levies Act 1982

Land Tax Act 1956

Land Tax Management Act 1956

Mining Act 1992

Offshore Minerals Act 1999

Payroll Tax Act 2007

Petroleum (Offshore) Act 1982

Petroleum (Onshore) Act 1991

Taxation Administration Act 1996

Part 4 Northern Territory

Payroll Tax Act 2009

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Stamp Duty Act 1978

Taxation Administration Act 2007

Part 5 South Australia

Land Tax Act 1936

Payroll Tax Act 2009

Petroleum Products Regulation Act 1995

Stamp Duties Act 1923

Taxation Administration Act 1996

Part 6 Tasmania

Duties Act 2001

Employment Incentive Scheme (Payroll Tax Rebate) Act 2009 (repealed)

First Home Owner Grant Act 2000

HomeBuilder Grants Act 2020

Land Tax Act 2000

Payroll Tax Act 2008

Payroll Tax Rebate (Apprentices, Trainees and Youth Employees) Act 2017

Taxation Administration Act 1997

Part 7 Victoria

Business Franchise (Petroleum Products) Act 1979

Business Franchise (Tobacco) Act 1974 (repealed)

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Commercial Passenger Vehicle Industry Act 2017

Congestion Levy Act 2005

Debits Tax Act 1990 (repealed)

Duties Act 2000

Financial Institutions Duty Act 1982 (repealed)

Gambling Regulation Act 2003

Land Tax Act 1958 (repealed)

Land Tax Act 2005

Livestock Disease Control Act 1994

Pay-roll Tax Act 1971 (repealed)

Payroll Tax Act 2007

Planning and Environment Act 1987

Stamps Act 1958 (repealed)

Taxation Administration Act 1997

Part 8 Western Australia

Betting Tax Act 2018

Betting Tax Assessment Act 2018

Duties Act 2008

Land Tax Act 2002

Land Tax Assessment Act 2002

Pay-roll Tax Act 2002

Pay-roll Tax Assessment Act 2002

Stamp Act 1921

Taxation Administration Act 2003

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