



Queensland

Revenue Legislation (Fees and Other Matters) Amendment Regulation 2019

Subordinate Legislation 2019 No. 112

made under the

Duties Act 2001

Geothermal Energy Act 2010

Land Tax Act 2010

Mineral Resources Act 1989

Petroleum and Gas (Production and Safety) Act 2004

State Penalties Enforcement Act 1999

Taxation Administration Act 2001

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Part 1 Preliminary

1 Short title

This regulation may be cited as the *Revenue Legislation (Fees and Other Matters) Amendment Regulation 2019*.

2 Commencement

- (1) Section 10 commences on 30 June 2019.
- (2) The remaining provisions commence on 1 July 2019.

Part 2 Amendment of Duties Regulation 2013

3 Regulation amended

This part amends the *Duties Regulation 2013*.

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

Section 7, ‘\$40.40’—

omit, insert—

\$41.30

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

- (1) Schedule 4, paragraph (a), ‘5.25’—

omit, insert—

5.35

- (2) Schedule 4, paragraph (b), ‘1.65’—

omit, insert—

[s 6]

1.70

Part 3 Amendment of Geothermal Energy Regulation 2012

6 Regulation amended

This part amends the *Geothermal Energy Regulation 2012*.

7 Amendment of s 64 (Application of pt 7)

Section 64, '2020'—

omit, insert—

2030

Part 4 Amendment of Land Tax Regulation 2010

8 Regulation amended

This part amends the *Land Tax Regulation 2010*.

9 Amendment of s 3 (Application for clearance certificate)

(1) Section 3(2)(a), '\$33.90'—

omit, insert—

\$34.65

(2) Section 3(2)(b), '\$42.00'—

omit, insert—

\$42.90

10 Amendment of s 4 (Prescribed period and documents for taxpayer's election to pay land tax by instalments)

Section 4(a)(i), '21'—

omit, insert—

35

Part 5 Amendment of Mineral Resources Regulation 2013

11 Regulation amended

This part amends the *Mineral Resources Regulation 2013*.

12 Insertion of new s 63A

After section 63—

insert—

63A Reference to gross value royalty decision for working out average price of particular minerals

- (1) This section applies if a gross value royalty decision applies for a relevant mineral for a return period.
- (2) For part 3, the average price for each tonne or kilogram of the relevant mineral sold, disposed of or used in the return period must be worked out by reference to—
 - (a) the gross value of the mineral under the gross value royalty decision; or
 - (b) the method or formula for working out the gross value of the mineral under the decision.
- (3) In this section—

[s 13]

relevant mineral means coal, iron ore or uranium.

13 Insertion of new ch 3, pt 5, div 3, sdiv 1A

Chapter 3, part 5, division 3—

insert—

Subdivision 1A Expired gross value royalty decisions

63B Use of expired gross value royalty decision

- (1) This section applies if—
 - (a) a gross value royalty decision for a mineral (the *original decision*) states that the decision applies for a particular period; and
 - (b) before the period ends (the *expiry*)—
 - (i) the holder for the mineral applies under section 60 for a gross value royalty decision for the mineral (the *new decision*) proposed to take effect immediately after the expiry; or
 - (ii) the Minister, under section 61(3), gives the holder for the mineral a notice stating that the Minister proposes to make a gross value royalty decision for the mineral (also the *new decision*) to take effect immediately after the expiry; and
 - (c) on the expiry, the Minister has not made the new decision.
- (2) For mineral sold, disposed of or used by the holder for the mineral during the period starting immediately after the expiry and ending when a notice for the new decision is given to the holder under section 63(5)—

-
- (a) the holder, in complying with the holder's obligations under the Act, must—
 - (i) work out the gross value of the mineral as if the original decision continues to apply to the mineral; and
 - (ii) if the mineral is a relevant mineral—work out the average price as required under section 63A as if the original decision continues to apply to the relevant mineral; and
 - (b) the Minister must make any assessment of the amount of royalty payable for the mineral as if the original decision continues to apply to the mineral.
- (3) This section applies subject to section 63C.
- (4) In this section—
relevant mineral means coal, iron ore or uranium.

63C Minister must reassess amount of royalty payable if particular expired gross value royalty decisions used

- (1) This section applies if—
 - (a) the Minister makes the new decision mentioned in section 63B(1); and
 - (b) the new decision applies for a return period starting during the period mentioned in section 63B(2); and
 - (c) the Minister has made an assessment of the amount of royalty payable by the holder for the mineral for the return period without having regard to the new decision.
- (2) The Minister must reassess, under section 331B of the Act, the amount of royalty payable by the holder for the mineral for the return period having

[s 14]

regard to the new decision.

Note—

On the making of a reassessment, see section 332AA of the Act for the Minister's obligation to refund any excess amount.

- (3) Subsection (4) applies if the reassessment period, as defined in section 331B(4) of the Act, has expired in relation to the return period.
- (4) For section 331B(5)(b) of the Act, a reassessment required under subsection (2) decreasing the amount of royalty payable for the mineral by the holder for the return period must be made after the reassessment period.
- (5) Subsection (6) applies if, on a reassessment under subsection (2), the holder for the mineral is liable for a royalty penalty amount, unpaid royalty interest or a civil penalty (each a *relevant liability*).
- (6) The Minister must remit the relevant liability to the extent it is payable solely because of the operation of subsection (2).

14 Insertion of new ch 4, pt 11

Chapter 4—

insert—

Part 11

Transitional provision for Revenue Legislation (Fees and Other Matters) Amendment Regulation 2019

113 Application of ch 3, pt 5, div 3, sdiv 1A to existing gross value royalty decisions

Chapter 3, part 5, division 3, subdivision 1A applies in relation to a gross value royalty decision for a mineral made before the commencement if the period stated in the decision for which the decision applies ends on or after 1 July 2019.

15 Amendment of sch 3 (Royalty payable for minerals)

Schedule 3, section 5(2), ‘sold, disposed of or used’—

omit, insert—

sold or disposed of for consumption, or used,

16 Amendment of sch 5 (Fees)

Schedule 5, part 7, items 1 and 2, ‘195.35’—

omit, insert—

199.70

Part 6 Amendment of Petroleum and Gas (Royalty) Regulation 2004

17 Regulation amended

This part amends the *Petroleum and Gas (Royalty) Regulation 2004*.

18 Amendment of s 133 (Fee for late lodgement of royalty return—Act, s 595)

Section 133, ‘\$195.35’—

omit, insert—

[s 19]

\$199.70

19 Amendment of s 148 (Working out wellhead value of petroleum)

Section 148—

insert—

- (7) If a petroleum royalty decision applies for the petroleum for a royalty return period or annual return period, the wellhead value of the petroleum for the period must be worked out using—
 - (a) the value of 1 or more components of the wellhead value of the petroleum under the decision; or
 - (b) the method or formula for working out the value of 1 or more components of the wellhead value of the petroleum under the decision.

20 Amendment of sch 12 (Dictionary)

Schedule 12, definition *component*, ‘subdivision 2,’—
omit.

Part 7 Amendment of State Penalties Enforcement Regulation 2014

21 Regulation amended

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

22 Amendment of s 22 (Warrant issue fee)

Section 22, ‘\$116.85’—

omit, insert—

\$119.45

23 Amendment of s 23 (Civil enforcement fee)

Section 23, '\$116.85'—

omit, insert—

\$119.45

24 Amendment of s 27 (Registration fee)

Section 27, '\$69.80'—

omit, insert—

\$71.35

Part 8 Amendment of Taxation Administration Regulation 2012

25 Regulation amended

This part amends the *Taxation Administration Regulation 2012*.

26 Amendment of s 4 (Prescribed method of payment—Act, s 29)

- (1) Section 4(2), definition *electronic payment method*, paragraphs (d) and (e), after 'credit card'—

insert—

or an approved credit card

- (2) Section 4(2)—

insert—

approved credit card means a credit card

[s 26]

approved by the commissioner by a notice
published on the department's website.

ENDNOTES

- 1 Made by the Governor in Council on 27 June 2019.
- 2 Notified on the Queensland legislation website on 28 June 2019.
- 3 The administering agency is Queensland Treasury.

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