

Queensland



**FIRE SERVICE
LEGISLATION
AMENDMENT ACT 1994**

Act No. 71 of 1994

Queensland



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Queensland



Fire Service Legislation Amendment Act 1994

Act No. 71 of 1994

An Act to amend the *Fire Service Act 1990* and other Acts

[Assented to 1 December 1994]

The Parliament of Queensland enacts—

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Fire Service Legislation Amendment Act 1994*.

Commencement

2. Parts 2 and 3 of this Act are taken to have commenced on 26 March 1994.

PART 2—AMENDMENT OF FIRE SERVICE ACT 1990

Act amended in Pt 2

3. This Part amends the *Fire Service Act 1990*.

Insertion of new Division heading

4. Before section 105—

insert—

‘Division 1—Interpretation’.

Amendment of s 105 (Interpretation of Part)

5. Section 105, heading—

omit, insert—

‘Definitions’.

Insertion of new Division heading

6. After section 105—

insert—

‘Division 2—Funding for urban fire brigades’.

Insertion of new Division

7. After section 128—

insert—

‘Division 3—Funding for rural fire brigades

‘Local government may make and levy certain rates or charges and contribute amounts raised to rural fire brigades

‘128A.(1) A local government may make and levy the following rates or charges and contribute amounts raised to rural fire brigades operating in its local government area—

- (a) a special rate or charge under section 567 of the *Local Government Act 1993*;
- (b) a separate rate or charge under section 568 of the *Local Government Act 1993*.’.

‘(2) However, a local government may only make and levy a special rate or charge under subsection (1)(a) on land that it considers is rural residential land.

‘(3) Subsection (2) applies only to a rate or charge made on or after 22 November 1994.’.

PART 3—AMENDMENT OF LOCAL GOVERNMENT ACT 1993

Act amended in Pt 3

8. This Part amends the *Local Government Act 1993*.

Amendment of s 567 (Special rates and charges)

9. Section 567—

insert—

‘(7) To remove any doubt, it is declared that a local government may make and levy a special rate or charge under subsection (1) for a service, facility or activity whether or not the service, facility or activity is supplied by the local government itself.’.

Amendment of s 568 (Separate rates and charges)

10. Section 568—

insert—

‘(2) To remove any doubt, it is declared that a local government may make and levy a separate rate or charge for a service, facility or activity whether or not the service, facility or activity is supplied by the local government itself.’.

Amendment of s 569 (Utility charges)

11. Section 569—

insert—

‘(6) To remove any doubt, it is declared that a local government may make and levy a utility charge for a service whether or not the service is supplied by the local government itself.’.

Insertion of new s 791A

12. After section 791—

insert—

‘Rates or charges made or levied for 1994-95 for contribution to rural fire brigades

‘791A.(1) In this section—

“rate or charge” means—

- (a) a separate rate or charge; or
- (b) a special rate or charge.

‘(2) Despite section 560 (Making of rates and charges), a rate or charge may be made for the 1994-95 financial year by resolution at a meeting other than a local government’s budget meeting for the financial year if the amounts raised are for contribution to rural fire brigades operating in the local government’s area.

‘(3) This section expires on 30 June 1995.’.

**PART 4—AMENDMENT OF ACTS
INTERPRETATION ACT 1954****Act amended in Pt 4**

13. This Part amends the *Acts Interpretation Act 1954*.

Amendment of s 14A (Interpretation best achieving Act’s purpose)

14. Section 14A(2)—

omit, insert—

‘(2) Subsection (1) does not create or extend criminal liability, but applies whether or not the Act’s purpose is expressly stated in the Act.

‘(3) To remove any doubt, it is declared that this section applies to an Act passed after 30 June 1991 despite any presumption or rule of interpretation.

Example—

There is judicial authority for a rule of interpretation that taxing legislation is to be interpreted strictly and in a taxpayer’s favour (for example, see *Partington v AG* (1869) LR 4 HL 100 at 122). Despite such a possible rule, this section requires a provision imposing taxation to be interpreted in the way that best achieves the Act’s purpose, whether or not to do so would be in a taxpayer’s favour.’