



Queensland

Revenue Legislation Amendment Regulation (No. 1) 2014

Subordinate Legislation 2014 No. 123

made under the

Duties Act 2001

First Home Owner Grant Act 2000

Land Tax Act 2010

Mineral Resources Act 1989

Petroleum and Gas (Production and Safety) Act 2004

State Penalties Enforcement Act 1999

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[s 1]

Part 1 Preliminary

1 Short title

This regulation may be cited as the *Revenue Legislation Amendment Regulation (No. 1) 2014*.

2 Commencement

This regulation commences on 1 July 2014.

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, '\$34.15'—

omit, insert—

\$35.30

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

(1) Schedule 4, paragraph (a), '4.50'—

omit, insert—

4.65

(2) Schedule 4, paragraph (b), '1.40'—

omit, insert—

1.45

Part 3 Amendment of First Home Owner Grant Regulation 2010

6 Regulation amended

This part amends the *First Home Owner Grant Regulation 2010*.

7 Insertion of new s 7

After section 6—

insert—

7 Prescribed completion requirement—Act, schedule, definition *completed*

For the schedule to the Act, definition *completed*, paragraphs (b) and (c), it is a prescribed completion requirement that a final inspection certificate under the *Building Act 1975* has been issued for the building.

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), ‘\$28.65’—

[s 10]

omit, insert—

\$29.65

(2) Section 3(2)(b), '\$35.50'—

omit, insert—

\$36.70

Part 5 Amendment of Mineral Resources Regulation 2013

10 Regulation amended

This part amends the *Mineral Resources Regulation 2013*.

11 Amendment of s 38 (No royalty return required in particular circumstances)

Section 38(2)(a), 'section 327(1)(d)'—

omit, insert—

section 333Z

12 Amendment of s 40 (When and how royalty payable—quarterly return period)

Section 40(3), note—

omit, insert—

Note—

Section 332AA of the Act provides for a refund if the amount of royalty liability paid for a return period is more than the amount of royalty liability assessed by the Minister as being payable under section 331A of the Act.

-
- 13 Amendment of s 42 (Working out monthly payments for quarterly return period generally)**
- (1) Section 42(2)(a) and (b), from ‘any determination’ to ‘section 331’—
omit, insert—
any assessment under section 331A of the Act, and
any reassessment under section 331B
- (2) Section 42(2), example, ‘section 331’—
omit, insert—
section 331B
- 14 Amendment of s 47 (Particular royalties payable on adjustment basis)**
- Section 47(4), ‘either of the ways mentioned in section 75(2)’—
omit, insert—
the way mentioned in the Act, section 332AA(2)
- 15 Amendment of s 71 (Minister must reassess royalty payable)**
- Section 71, ‘section 331’—
omit, insert—
section 331B
- 16 Omission of ss 72 and 73**
- Sections 72 and 73—
omit.
- 17 Omission of ch 3, pt 6 (Assessment of royalty payable)**
- Chapter 3, part 6—
omit.

[s 18]

18 Amendment of s 77 (Imposition—Act, s 321A)

(1) Section 77(5)(a) and (b)—

omit, insert—

(a) an assessment is made under the Act, section 331A; or

(b) a reassessment is made under the Act, section 331B.

(2) Section 77(6)(a), ‘determination’—

omit, insert—

assessment

19 Amendment of s 79 (Civil penalty not payable if proceeding for offence started)

Section 79(1)(b), example—

omit, insert—

Example of an act or omission constituting an offence—

giving false or misleading information in contravention of the Act, section 333D

20 Amendment of sch 5 (Fees)

Schedule 5, part 7, items 1 and 2, ‘164.55’—

omit, insert—

170.30

Part 6 Amendment of Petroleum and Gas (Production and Safety) Regulation 2004

21 Regulation amended

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

22 Amendment of s 147 (When and how petroleum royalty payable—royalty return period)

(1) Section 147(3)(c), from ‘or before’—

omit, insert—

the day a royalty return must be lodged for the royalty return period.

(2) Section 147(5), from ‘or before’—

omit, insert—

the day a royalty return must be lodged for the royalty return period.

23 Amendment of s 147A (Working out monthly payments for petroleum royalty generally)

Section 147A(4), from ‘disregarding’—

omit, insert—

disregarding any assessment under section 599B of the Act, and any reassessment under section 599C of the Act, for the royalty.

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

Section 148(3)(e), ‘penalty,’—

omit, insert—

[s 25]

penalty or royalty penalty amount,

25 Amendment of s 148B (Application of sdiv 2)

Section 148B(1)(a)(i), ‘assesses’—

omit, insert—

determines

26 Amendment of s 148H (Minister’s power to amend petroleum royalty decision)

Section 148H—

insert—

- (2) If the Minister decides to amend the petroleum royalty decision, whether on the Minister’s own initiative or on application by a petroleum producer, the Minister must reassess the petroleum royalty payable for each royalty return period or annual return period to which the amendment applies.

27 Amendment of s 149 (Information to be contained in royalty return)

Section 149(1), ‘section 594(2)’—

omit, insert—

section 594(1)

28 Amendment of s 149E (Imposition of civil penalty—Act, s 604A)

Section 149E(5) and (6)—

omit, insert—

- (5) Subsection (6) applies if, for the petroleum royalty payable for the current royalty return period—

-
- (a) an assessment is made under the Act, section 599B; or
 - (b) a reassessment is made under the Act, section 599C.
- (6) For subsection (1), the petroleum royalty payable for the current royalty return period is the amount of petroleum royalty payable taking into account the assessment or reassessment.

29 Amendment of s 149G (Civil penalty not payable if proceeding for offence started)

Section 149G(1)(b), example—

omit, insert—

Example of an act or omission constituting an offence—

giving false or misleading information in contravention of the Act, section 607

30 Amendment of sch 9 (Fees)

Schedule 9, part 7, item 1, '164.55'—

omit, insert—

170.30

Part 7 Amendment of State Penalties Enforcement Regulation 2000

31 Regulation amended

This part amends the *State Penalties Enforcement Regulation 2000*.

[s 32]

32 Insertion of new s 23B

Part 6—

insert—

23B Delegation of prescribed functions

For section 10C(3) of the Act, the registrar may delegate the following functions and powers to a service contractor—

- (a) the powers and functions of the registrar under section 24 of the Act;
- (b) the powers and functions of the registrar under section 42 of the Act.

33 Amendment of s 26A (Warrant issue fee)

Section 26A, '\$98.50'—

omit, insert—

\$101.90

34 Amendment of s 27 (Civil enforcement fee)

Section 27, '\$98.50'—

omit, insert—

\$101.90

35 Amendment of s 27A (Cut-out rate)

- (1) Section 27A(1), '\$110'—

omit, insert—

\$113.85

- (2) Section 27A(2), '\$22'—

omit, insert—

\$22.77

36 Amendment of s 29 (Registration fee)

Section 29, '\$58.85'—

omit, insert—

\$60.90

ENDNOTES

- 1 Made by the Governor in Council on 26 June 2014.
- 2 Notified on the Queensland legislation website on 27 June 2014.
- 3 The administering agency is the Queensland Treasury and Trade.

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Authorised by the Parliamentary Counsel