

Revenue Legislation Amendment Regulation (No. 2) 2016

Explanatory notes for SL 2016 No. 88

made under the

Duties Act 2001

Land Tax Act 2010

Mineral Resources Act 1989

Petroleum and Gas (Production and Safety) Act 2004

State Penalties Enforcement Act 1999

General Outline

Short title

Revenue Legislation Amendment Regulation (No. 2) 2016

Authorising law

Sections 495(3), 508(1) and (2)(a) of the *Duties Act 2001*

Sections 63(2)(a), 85(1) and (2)(a) of the *Land Tax Act 2010*

Sections 320(4), (6) and (7), 417(1) and (2)(a) of the *Mineral Resources Act 1989*

Sections 595(3), 859(1) and (2)(a) of the *Petroleum and Gas (Production and Safety) Act 2004*

Sections 75(3), 119(5), 136(1)(h)(ii), 165(1) and (6) and Schedule 2 of the *State Penalties Enforcement Act 1999*

Policy objectives and the reasons for them

The policy objective of the Regulation is to increase the fees administered by the Office of State Revenue (OSR), by indexing them at a rate of 3.5% from 1 July 2016, in accordance with current Government policy.

Achievement of policy objectives

The Regulation will achieve its objective of increasing fees administered by OSR in accordance with Government policy, by amending the *Duties Regulation 2013*, *Land Tax Regulation 2010*, *Mineral Resources Regulation 2013*, *Petroleum and Gas (Production and Safety) Regulation 2004* and *State Penalties Enforcement Regulation 2014* to increase particular fees for the 2016-17 financial year by 3.5%. The amendment is consistent with increases applied in the 2012-13, 2013-14, 2014-15 and 2015-16 financial years. Any change to the fees administered the OSR must be effected through legislative amendment.

Consistency with policy objectives of authorising law

The amendments are consistent with the policy objectives of each of the respective enabling Acts, all of which contemplate prescription of the relevant fees as part of administration provided for under each Act.

Inconsistency with policy objectives of other legislation

The amendments are not inconsistent with policy objectives of other legislation.

Benefits and costs of implementation

Implementation of the Regulation will ensure the fees administered the OSR give effect to Government policy.

Implementation of the Regulation will not result in any additional costs to Government as the administration of the fees will continue to be subject to existing processes, systems and staffing.

Consistency with fundamental legislative principles

The Regulation is consistent with fundamental legislative principles. Each of the relevant enabling Acts contemplates the use of subordinate legislation to prescribe particular fees.

Consultation

The Office of Best Practice Regulation (OBPR) was consulted regarding the need to prepare a Regulatory Impact Statement (RIS). As the Regulation proposes standard annual fee variations in line with a Government endorsed indexation factor, OBPR confirmed the amendments are excluded from the RIS system.

As the increase of fees in the Regulation is in accordance with current Government policy, community consultation was not undertaken.