

Revenue Legislation (Fees) Amendment Regulation 2020

Explanatory notes for SL 2020 No. 116

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 (Fees) Amendment Regulation 2020

Authorising law

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

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

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

Sections 595(1) and (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

Fees administered by the Office of State Revenue (OSR) prescribed in the *Duties Regulation 2013*, *Land Tax Regulation 2010*, *Mineral Resources Regulation 2013*, *Petroleum and Gas (Royalty) Regulation 2004* and the *State Penalties Enforcement Regulation 2014* are to be increased by 1.8%, in accordance with the Government's approved indexation rate for the escalation of fees and charges for the 2020-21 financial year. This ensures that fees reflect current inflation rates and the value of currency. The increase will be effective from the date that the Regulation is notified on the Office of the Queensland Parliamentary Counsel website, but not before 1 July 2020.

Achievement of policy objectives

The *Revenue Legislation (Fees) Amendment Regulation 2020* achieves the policy objectives by amending the *Duties Regulation 2013*, *Land Tax Regulation 2010*, *Mineral Resources Regulation 2013*, *Petroleum and Gas (Royalty) Regulation 2004* and *State Penalties Enforcement Regulation 2014* to increase particular fees for the 2020-21 financial year in accordance with the Government's approved indexation rate of 1.8%.

This approach is reasonable and appropriate as it has lasting legislative effect and accurately reflects Government policy. Any changes to the fees administered by OSR must be effected through legislative amendment.

Consistency with policy objectives of authorising law

The amendments are consistent with the policy objectives of the relevant authorising laws, being the *Duties Act 2001*, *Land Tax Act 2010*, *Mineral Resources Act 1989*, *Petroleum and Gas (Production and Safety) Act 2004* and the *State Penalties Enforcement Act 1999*. These authorising laws contemplate prescription of relevant fees as part of administration provided under each authorising law.

Inconsistency with policy objectives of other legislation

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

Benefits and costs of implementation

The amendments are beneficial as they ensure the value of the fees are maintained over time, in accordance with the Government's approved indexation rate.

There will be no additional costs to Government to implement the amendments. Administration of the regulations being amended will continue to be subject to existing processes, systems and staffing. This will include a minor adjustment of staff resources to implement the amendments by undertaking tasks such as updating forms, systems and websites.

Consistency with fundamental legislative principles

The amendments are consistent with fundamental legislative principles. Each of the relevant authorising laws contemplate the use of subordinate legislation to prescribe the particular matters to which the amendments relate.

Consultation

Consultation was not undertaken with non-government agencies as the amendment to the fees is a standard annual fee variation in line with the Government's approved indexation rate.

In accordance with *The Queensland Government Guide to Better Regulation*, the Office of Best Practice Regulation (OBPR), Queensland Productivity Commission, was not consulted. Queensland Treasury applied an agency-assessed exclusion from further regulatory impact analysis (exclusion category (h) – regulatory proposals that put forward standard annual fee variations in line with or below a government endorsed indexation factor).