

Revenue Legislation (Fees) Amendment Regulation 2021

Explanatory notes for SL 2021 No. 60

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 2021

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 417(1) and (2)(a) of the *Mineral Resources Act 1989*

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

Sections 35(2)(a), 37(a), 63(4), 75(3), 108F(3), 119(5), 136(1)(h)(ii) and (1)(i)(ii), 165(1) and (6) and Schedule 2 of the *State Penalties Enforcement Act 1999*

Policy objectives and the reasons for them

The objective of the Regulation is to increase fees administered by the Office of State Revenue in accordance with the Government's policy on the indexation of fees and charges. This ensures that fees reflect current inflation rates and the value of currency is maintained.

In accordance with the Government's approved indexation rate for 2021-22, fees are to increase by 1.7 per cent.

The increase will be effective from 1 July 2021.

Achievement of policy objectives

The *Revenue Legislation (Fees) Amendment Regulation 2021* achieves the policy objectives by amending the *Duties Regulation 2013*, *Land Tax Regulation 2021*, *Mineral Resources Regulation 2013*, *Petroleum and Gas (Royalty) Regulation 2004* and the *State Penalties Enforcement Regulation 2014* to increase prescribed fees for the 2021-22 financial year in accordance with the Government's approved indexation rate of 1.7 per cent.

This approach is reasonable and appropriate as it has lasting legislative effect and accurately reflects Government policy. Any changes to the fees administered by Office of State Revenue 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, which contemplate prescription of relevant fees by regulation 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 necessary 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 under existing processes, systems and staffing. Implementation of the increased fees will involve updating forms, systems and websites, which will be carried out under the existing budget.

Consistency with fundamental legislative principles

The amendments are consistent with fundamental legislative principles as defined in section 4 of the *Legislative Standards Act 1992*. Each of the relevant authorising laws contemplate the use of subordinate legislation to prescribe the particular matters to which the amendments relate.

Consultation

In accordance with *The Queensland Government Guide to Better Regulation*, the Office of Best Practice Regulation, 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).

Further consultation was not undertaken as the proposed amendments increase prescribed fees in accordance with the Government's approved indexation rate and the *Principles for fees and charges* policy.