

Taxation Administration Regulation 2022

Explanatory notes for SL 2022 No. 108

made under the

Taxation Administration Act 2001

General Outline

Short title

Taxation Administration Regulation 2022

Authorising law

Sections 29, 29A, 39, 40, 43, 54, 61, 61A, 78, 88, 143, 144, 147, 148, 149 and 154 of the *Taxation Administration Act 2001*.

Policy objectives and the reasons for them

The *Taxation Administration Regulation 2012* provides for particular administrative matters which are necessary for the proper administration of the *Taxation Administration Act 2001*. Specifically, it prescribes methods of payment, interest rates for overpayments and general refunds, the period when a payment is taken to be received by the Commissioner of State Revenue (Commissioner), provisions about waiver of tax law liability, the rate of unpaid tax interest, recognised laws and corresponding Commissioners, expenses for attendance relating to investigations and interviews, the ways of giving documents to and by the Commissioner and when a document is taken to be given to or by the Commissioner.

The *Taxation Administration Regulation 2012* will automatically expire on 1 September 2022 in accordance with section 54 of the *Statutory Instruments Act 1992*, which provides for the automatic expiry of subordinate legislation on 1 September first occurring after the tenth anniversary of the day of its making.

The Queensland Revenue Office conducted a sunset review of the *Taxation Administration Regulation 2012* in accordance with *The Queensland Government Guide to Better Regulation*. The sunset review confirmed that the provisions of the *Taxation Administration Regulation 2012* are still necessary and appropriate for the proper administration of State revenue under the *Taxation Administration Act 2001*, and identified that changes are necessary to update certain references to the *Taxation Administration Act 2001* and the list of recognised laws to ensure it remains current.

Therefore, the *Taxation Administration Regulation 2012* is to be remade as the *Taxation Administration Regulation 2022*, with these changes relating the updated references to the *Taxation Administration Act 2001* and the updated list of recognised laws, along with changes necessary to facilitate the remake.

Achievement of policy objectives

The *Taxation Administration Act 2001* provides the general administrative framework for revenue laws in Queensland. Prior to the *Taxation Administration Act 2001*, each revenue law contained its own administrative provisions, resulting in administrative inconsistencies between revenue laws, outdated administrative practices, little provision for technological advancement, high compliance costs and different review rights. The *Taxation Administration Act 2001* centralises the provisions relating to the administration of revenue into the one Act. The revenue laws to which the *Taxation Administration Act 2001* applies are the *Duties Act 2001*, the *Payroll Tax Act 1971*, the *Land Tax Act 2010*, the *Betting Tax Act 2018* and provisions in the *Mineral Resources Act 1989* and *Petroleum and Gas (Production and Safety) Act 2004* to the extent that they relate to royalty. Provisions in the revenue laws and the *Taxation Administration Act 2001* specify that they are to be read together, as if they formed the one Act.

The *Taxation Administration Act 2001* contemplates a regulation providing for certain matters relating to the administration and payment of State revenue in Queensland, such as prescribing methods of payment, interest rates for overpayments and general refunds, the period when a payment is taken to be received by the Commissioner, provisions about waiver of tax law liability, the rate of unpaid tax interest, recognised laws and corresponding Commissioners, expenses for attendance relating to investigations and interviews, the ways of giving documents to and by the Commissioner and when a document is taken to be given to or by the Commissioner.

The *Taxation Administration Act 2001* also contains a general regulation making power, which authorises regulations to be made with respect to particular matters.

The *Taxation Administration Regulation 2012* provides for matters authorised under regulation-making heads of power identified above. The *Taxation Administration Regulation 2022* remakes the provisions of the *Taxation Administration Regulation 2012* to prescribe methods of payment, interest rates for overpayments and general refunds, the period when a payment is taken to be received by the Commissioner, provisions about waiver of tax law liability, the rate of unpaid tax interest, recognised laws and corresponding Commissioners, expenses for attendance relating to investigations and interviews, the ways of giving documents to and by the Commissioner and when a document is taken to be given to or by the Commissioner.

The *Taxation Administration Regulation 2022* makes changes to the *Taxation Administration Regulation 2012* to update certain references to the *Taxation Administration Act 2001* and the list of recognised laws for cross-border investigations. These changes ensure the *Taxation Administration Regulation 2022* contains current references to legislation.

Consistency with policy objectives of authorising law

The *Taxation Administration Regulation 2022* is consistent with the policy objectives of the *Taxation Administration Act 2001*, to provide the general administrative framework for revenue laws in Queensland. Additionally, the *Taxation Administration Act 2001* authorises the making of regulations with respect to matters included in the *Taxation Administration Regulation 2022*.

Inconsistency with policy objectives of other legislation

The *Taxation Administration Regulation 2022* is not inconsistent with the policy objectives of other legislation.

Alternative ways of achieving policy objectives

An alternative way of achieving the policy objectives is to let the *Taxation Administration Regulation 2012* expire and enact its provisions in the *Taxation Administration Act 2001*. This was not adopted as the provisions are of an administrative nature which are more appropriately contained in a regulation.

Benefits and costs of implementation

The *Taxation Administration Regulation 2022* supports the proper operation of the *Taxation Administration Act 2001*. The provisions contained in the *Taxation Administration Regulation 2022* are necessary for the administration of State revenue in Queensland under the *Taxation Administration Act 2001*.

The *Taxation Administration Regulation 2022* remakes the *Taxation Administration Regulation 2012*, with the changes relating to updated references to the *Taxation Administration Act 2001* and the list of recognised laws for cross-border investigations, along with changes necessary to facilitate the remake. Accordingly, implementation costs for Government are not expected to be significant and can be met within existing allocations.

Consistency with fundamental legislative principles

The *Taxation Administration Regulation 2022* is consistent with fundamental legislative principles. Its provisions are consistent with the objectives of, and are within scope of the regulation making power in, the *Taxation Administration Act 2001*.

Consultation

The Office of Best Practice Regulation, Queensland Treasury, was consulted on the sunset review of the *Taxation Administration Regulation 2012*. They noted that it is of an administrative nature with minimal likely adverse impacts, continues to be required to support the operation of the *Taxation Administration Act 2001* and they did not identify any significant issues. Accordingly, they advised that no further regulatory impact analysis was required under the *Queensland Government Guide to Better Regulation*.