

Nature Conservation and Other Legislation (Commercial Activity Permit Fees) Amendment Regulation 2023

Explanatory notes for SL 2023 No. 68

made under the

Forestry Act 1959

Nature Conservation Act 1992

Recreation Areas Management Act 2006

General Outline

Short title

*Nature Conservation and Other Legislation (Commercial Activity Permit Fees) Amendment
Regulation 2023*

Authorising law

Section 97 of the *Forestry Act 1959*

Section 175 of the *Nature Conservation Act 1992*

Section 232 of the *Recreation Areas Management Act 2006*

Policy objectives and the reasons for them

The objective of the *Nature Conservation and Other Legislation (Commercial Activity Permit Fees) Amendment Regulation 2023* (Amendment Regulation) is to apply a 10 per cent Goods and Services Tax (GST) increase to Commercial Activity Permit (CAP) daily site fee units for the Department of Environment and Science (DES) for 2023-24.

DES applied for a private GST Ruling through the Australian Taxation Office (ATO), with the ATO decision provided in September 2020. During this time, the Queensland Government provided COVID-19 fee waiver relief for Commercial Tour Operators (CTO) dating back to February 2020. CTO fee waivers expired on 1 July 2022.

It is now proposed to increase the CAP daily site fee units in line with the ATO ruling.

Achievement of policy objectives

The Amendment Regulation will achieve its objective by applying a 10 per cent GST increase to the 2023-24 CAP daily site fee units. The conversion of fee units to the fee dollar values under the Fee Unit Model will remain unchanged. The 2023-24 amended CAP daily site fee units will apply the *Acts Interpretation (Fee Unit) Regulation 2022* fee unit value to calculate the 2023-24 dollar values.

Consistency with policy objectives of authorising law

The amendment regulation is consistent with the objective of the authorising Acts.

Inconsistency with policy objectives of other legislation

The subordinate legislation is not inconsistent with any policy objectives of any legislation.

Benefits and costs of implementation

There are no additional costs associated with implementing the Amendment Regulation.

Consistency with fundamental legislative principles

To ensure the Amendment Regulation is consistent with the fundamental legislative principles of the Government's Fee Unit Model policy and framework outlined in Queensland Treasury's *Principles for Fees and Charges*, the DES dollar value rounding policy is to be incorporated in the DES administered fees and charges prescribed subordinate legislation under the above authorising laws.

Consultation

DES consulted the ATO with a decision provided in September 2020.

In accordance with the *Queensland Government Guide to Better Regulation*, the Office of the Best Practice Regulation was not consulted in relation to the regulatory proposal. DES applied a self-assessable exclusion from undertaking further regulatory impact analysis (Category (i) – Regulatory proposals for variations to fees/premiums in line with actuarially determined assessments).