

Revenue Legislation (Fees) Amendment Regulation 2020

Human Rights Certificate

Prepared in accordance with Part 3 of the *Human Rights Act 2019*

In accordance with section 41 of the *Human Rights Act 2019*, I, Cameron Dick MP, Treasurer, Minister for Infrastructure and Planning, provide this human rights certificate with respect to the *Revenue Legislation (Fees) Amendment Regulation 2020* made under the *Duties Act 2001*, *Land Tax Act 2010*, *Mineral Resources Act 1989*, *Petroleum and Gas (Production and Safety) Act 2004* and *State Penalties Enforcement Act 1999*.

In my opinion, the *Revenue Legislation (Fees) Amendment Regulation 2020*, as tabled in the Legislative Assembly, is compatible with the human rights protected by the *Human Rights Act 2019*. I base my opinion on the reasons outlined in this statement.

Overview of the Subordinate Legislation

The objective of the amendment regulation is to increase various fees administered by the Office of State Revenue (OSR) in accordance with the Government's approved indexation rate for fees and charges for 2020-21. This ensures that fees administered by OSR maintain their value over time. The 2017-18 State Budget announced that the Government would move to a Consumer Price Index based escalation rate for fees and charges from 2019-20. The Government's approved indexation rate for fees and charges for 2020-21 is 1.8%.

Human Rights Issues

Human rights relevant to the subordinate legislation (Part 2, Division 2 and 3 *Human Rights Act 2019*)

No human rights have been identified as being engaged or limited by the *Revenue Legislation (Fees) Amendment Regulation 2020*.

Consideration of reasonable limitations on human rights (section 13 *Human Rights Act 2019*)

No human rights have been identified as being engaged or limited by the *Revenue Legislation (Fees) Amendment Regulation 2020*.

Conclusion

I consider that the *Revenue Legislation (Fees) Amendment Regulation 2020* is compatible with the *Human Rights Act 2019* because it does not raise a human rights issue.

CAMERON DICK MP
TREASURER, MINISTER FOR INFRASTRUCTURE AND PLANNING

© The State of Queensland 2020