

Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022

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 and Minister for Trade and Investment provide this human rights certificate with respect to the *Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022* 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 (Fee Unit Conversion) Amendment Regulation 2022*, 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 convert various fees administered by the Queensland Revenue Office (QRO) from dollar amounts to fee units, consistent with the *Acts Interpretation Act 1954* and Queensland Treasury's Principles for Fees and Charges. This ensures fees administered by QRO will maintain their value over time and the administration to which the fees relate can continue. The amount of the fees and charges are not increasing as a result of this change.

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 by the *Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022*.

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

No human rights have been identified as being limited by the *Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022*.

Conclusion

I consider that the *Revenue Legislation (Fee Unit Conversion) Amendment Regulation 2022* is compatible with the *Human Rights Act 2019* because it does not raise a human rights issue.

CAMERON DICK MP
TREASURER AND MINISTER FOR TRADE AND INVESTMENT

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