

# Taxation Administration 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, the Honourable Cameron Dick MP, Treasurer and Minister for Trade and Investment, provide this human rights certificate with respect to the *Taxation Administration Regulation 2022* made under the *Taxation Administration Act 2001*.

In my opinion, the *Taxation Administration 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 *Taxation Administration Regulation 2012* is due to 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 *Taxation Administration Regulation 2022* 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 objective of the regulation is to remake the *Taxation Administration Regulation 2012* as the *Taxation Administration Regulation 2022*, with changes to update references to the *Taxation Administration Act 2001* and the list of recognised laws, along with other changes necessary to facilitate the remake, such as changes to reflect modern drafting practices considered necessary by the Office of the Queensland Parliamentary Counsel.

### 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 *Taxation Administration Regulation 2022*. The provisions of the *Taxation Administration Regulation 2022* are generally consistent with the provisions of the *Taxation Administration Regulation 2012*, subject to changes which do not raise any human rights issues.

**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 *Taxation Administration Regulation 2022*.

**Conclusion**

I consider that the *Taxation Administration Regulation 2022* is compatible with the *Human Rights Act 2019* because it does not raise a human rights issue.

**CAMERON DICK MP**  
TREASURER  
MINISTER FOR TRADE AND INVESTMENT

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