

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

## 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, Leanne Linard, Minister for the Environment and the Great Barrier Reef, Minister for Science and Minister for Multicultural Affairs provide this human rights certificate with respect to the *Nature Conservation and Other Legislation (Commercial Activity Permit Fees) Amendment Regulation 2023* made under the *Forestry Act 1959*, the *Nature Conservation Act 1992*, and the *Recreation Areas Management Act 2006*.

In my opinion, the *Nature Conservation and Other Legislation (Commercial Activity Permit Fees) Amendment Regulation 2023*, 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 *Nature Conservation and Other Legislation (Commercial Activity Permit Fees) Amendment Regulation 2023* (Amendment Regulation) is to apply 10 per cent Goods and Services Tax (GST) to regulatory Commercial Activity Permit (CAP) daily site fee units administered by the Department of Environment and Science (DES) in 2023-24. These regulatory fee units have been subject to an Australian Taxation Office (ATO) ruling under section 9-5 of the Commonwealth *A New Tax System (Goods and Services Tax) Act 1999* (GST Act).

## Human Rights Issues

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

The amendment regulation to apply GST on regulatory CAP daily site fee units for 2023-24 does not affect or engage a human right under Part 2, Division 2 and 3 of the *Human Rights Act 2019*.

## Conclusion

I consider that the *Nature Conservation and Other Legislation (Commercial Activity Permit Fees) Amendment Regulation 2023* is compatible with the *Human Rights Act 2019* because it does not limit human rights.

**LEANNE LINARD MP**  
MINISTER FOR THE ENVIRONMENT AND THE GREAT BARRIER REEF  
MINISTER FOR SCIENCE AND MINISTER FOR MULTICULTURAL AFFAIRS

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