

Duties 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, Cameron Dick MP, Treasurer and Minister for Trade and Investment, provide this human rights certificate with respect to the *Duties Regulation 2023* made under the *Duties Act 2001*.

In my opinion, the *Duties 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 *Duties Regulation 2013* is due to expire on 1 September 2023, 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 *Duties Regulation 2023* provides for particular administrative matters which are necessary for the proper administration of the *Duties Act 2001*. Specifically, it prescribes for the rounding of amounts expressed as fee units, declared public unit trusts, apportionment of premiums for the purposes of calculating insurance duty where the property or risk insured is in more than one jurisdiction, duty payable for travel insurance policies, how transfer duty concessions and exemptions apply to electronic lodgement network transfers or lodgements, the fees payable for certain administrative functions, the activities which qualify as prescribed businesses for the purposes of concessional duty treatment, and recognised stock exchanges for duty exemption purposes.

The objective of the regulation is to remake the *Duties Regulation 2013* as the *Duties Regulation 2023*, with changes to not remake provisions which prescribe specific commencement dates for provisions relating to recognised stock exchanges and declared public unit trusts, and to update the definition of 'federal interstate motor vehicle' to reflect the repeal of the *Interstate Road Transport Act 1985* (Cwlth), 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 *Duties Regulation 2023*. The provisions of the *Duties Regulation 2023* are generally consistent with the provisions of the *Duties Regulation 2013*, 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 *Duties Regulation 2023*.

Conclusion

I consider that the *Duties Regulation 2023* 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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