



Queensland

Revenue and Other Legislation Amendment Act 2019

Act No. 20 of 2019

An Act to amend the Auditor-General Act 2009, the Duties Act 2001, the Land Tax Act 2010, the Mineral Resources Act 1989, the Mineral Resources Regulation 2013, the Payroll Tax Act 1971, the Petroleum and Gas (Production and Safety) Act 2004, the Petroleum and Gas (Royalty) Regulation 2004, the Taxation Administration Act 2001 and the Taxation Administration Regulation 2012 for particular purposes

[Assented to 17 June 2019]



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The Parliament of Queensland enacts—

Part 1 Preliminary

1 Short title

This Act may be cited as the *Revenue and Other Legislation Amendment Act 2019*.

2 Commencement

- (1) Part 4 commences on 30 June 2019.
- (2) Parts 5 to 9 and 12, and schedule 1, commence on 1 July 2019.

Part 2 Amendment of Auditor-General Act 2009

3 Act amended

This part amends the *Auditor-General Act 2009*.

4 Amendment of s 53 (Confidentiality and related matters)

Section 53(3)—

insert—

- (f) the Treasurer or the department in which the *Financial Accountability Act 2009* is administered.

5 Insertion of new s 72A

Part 6—

[s 5]

insert—

72A Sharing information with Treasurer and Queensland Treasury

- (1) The auditor-general may disclose to the Treasurer and Queensland Treasury any information obtained by the auditor-general for the purpose of conducting an audit of—
 - (a) a department; or
 - (b) a public sector entity prescribed by regulation.
- (2) The Treasurer or Queensland Treasury may use the information only for the purposes of whole-of-government budgeting and monitoring, including each of the following—
 - (a) conducting economic and financial analysis;
 - (b) budget forecasting;
 - (c) preparing a whole-of-government budget;
 - (d) developing and monitoring budget policies.
- (3) The information that may be disclosed under subsection (1)—
 - (a) may include protected information within the meaning of section 53(6); and
 - (b) may be used by the Treasurer or Queensland Treasury as mentioned in subsection (2) regardless of the purpose for which the information was originally obtained by the auditor-general.

Note—

This section authorises the use and disclosure of personal information within the meaning of the *Information Privacy Act 2009*, section 12. See the information privacy principles stated in schedule 3, sections 10(1)(c) and 11(1)(d) of that Act.

- (4) In this section—

control see section 5(2).

department means a department within the meaning of the *Public Service Act 2008*, section 7.

public sector entity does not include a local government or an entity subject to the control of a local government.

Queensland Treasury means the department in which the *Financial Accountability Act 2009* is administered.

Part 3 Amendment of Duties Act 2001

6 Act amended

This part amends the *Duties Act 2001*.

7 Insertion of new s 11A

After section 11—

insert—

11A References to consideration

To remove any doubt, it is declared that a reference to consideration is not limited to monetary consideration.

8 Amendment of s 160 (Interest in landholder is percentage of distributable property on winding up of a corporation or termination of a listed unit trust)

Section 160—

insert—

- (2) If the landholder's property includes property held for a partnership of which the landholder is a partner, all of the property held for the partnership is taken for subsection (1) to be property that

[s 9]

could be distributed, regardless of the landholder's interest in the partnership.

9 **Amendment of s 167 (What are an entity's *land-holdings*)**

(1) Section 167(2) and (3)—

renumber as section 167(3) and (4).

(2) Section 167—

insert—

(2) Also, an entity's *land-holdings* includes the land-holdings, under subsection (1), held by the entity for a partnership of which the entity is a partner as if a reference in the subsection to land, an interest in land or rights, were a reference to land, an interest in land or rights held by the entity for the partnership.

(3) Section 167(3), as renumbered, 'subsection (1)'—

omit, insert—

subsection (1) or (2)

(4) Section 167(4), as renumbered, 'subsections (1) and (2)'—

omit, insert—

subsections (1) to (3)

10 **Amendment of s 168 (What is an entity's *property*)**

(1) Section 168(2) and (3)—

renumber as section 168(3) and (4).

(2) Section 168—

insert—

(2) Also, an entity's *property* includes any property under subsection (1) held by the entity for a partnership of which the entity is a partner.

-
- (3) Section 168(3), as renumbered, ‘subsection (1)’—
omit, insert—
subsection (1) or (2)
- (4) Section 168(4), as renumbered, ‘subsections (1) and (2)’—
omit, insert—
subsections (1) to (3)

11 Insertion of new s 172

After section 171—

insert—

172 Value of land-holdings held for a partnership

If an entity’s land-holdings include land-holdings held for a partnership of which the entity is a partner, the unencumbered value of those land-holdings must be included in working out the unencumbered value of the entity’s land-holdings regardless of the entity’s interest in the partnership.

12 Amendment of s 182 (Unencumbered value of land-holdings of subsidiary of landholder)

- (1) Section 182(5) and (6)—
renumber as section 182(6) and (7).
- (2) Section 182—
insert—
- (5) If the Queensland land-holdings of a subsidiary of the landholder includes land-holdings held for a partnership of which the subsidiary is a partner, subsection (2) applies to the unencumbered value of the land-holdings held for the partnership regardless of the subsidiary’s interest in the partnership.

(3) In this section—

potential voting power see the *Foreign Acquisitions and Takeovers Act 1975* (Cwlth), section 22.

voting power see the *Foreign Acquisitions and Takeovers Act 1975* (Cwlth), section 22.

18C What is a *foreign trust*

(1) A trust is a *foreign trust* if at least 50% of the trust interests in the trust are foreign interests.

(2) In this section—

foreign interest means—

- (a) a trust interest of an individual who is not an Australian citizen or permanent resident; or
- (b) a trust interest of a foreign company; or
- (c) a trust interest of a trustee of a foreign trust; or
- (d) a trust interest held by a related person of a person mentioned in any of paragraphs (a) to (c).

18D Who is a *foreign person*

Each of the following is a *foreign person*—

- (a) an individual who is not an Australian citizen or permanent resident;
- (b) a foreign company;
- (c) the trustee of a foreign trust.

18E Who is a *related person*

(1) A person is a *related person* of another person if—

[s 14]

- (a) for individuals—they are members of the same family; or
 - (b) for an individual and a corporation—the person or a member of the person’s family is a majority shareholder, director or secretary of the corporation or a related body corporate of the corporation, or has an interest of 50% or more in it; or
 - (c) for an individual and a trustee—the person or a related person under another provision of this section is a beneficiary of the trust; or
 - (d) for corporations—they are related bodies corporate; or
 - (e) for a corporation and a trustee—the corporation or a related person under another provision of this section is a beneficiary of the trust; or
 - (f) for trustees—
 - (i) there is a person who is a beneficiary of both trusts; or
 - (ii) a person is a beneficiary of 1 trust and a related person under another provision of this section is a beneficiary of the other trust; or
 - (g) they are partners in a partnership.
- (2) However, a person is not a ***related person*** of another person under subsection (1), other than subsection (1)(d), if the commissioner is satisfied the interests of the persons as beneficiaries in a trust—
- (a) were acquired independently and, when the liability for land tax arises, are being used independently; and

-
- (b) were not acquired for a common purpose and, when the liability for land tax arises, are not being used for a common purpose.

Note—

See section 7 for when a liability for land tax arises.

- (3) In this section—

related bodies corporate means bodies corporate that are related under the Corporations Act, section 50.

18F What is a *trust interest*

- (1) A *trust interest* is a person's interest as a beneficiary of a trust, other than a life interest.
- (2) For a trust that is a discretionary trust, only a taker in default of an appointment by the trustee can have a trust interest.
- (3) Also, for a trust that is a superannuation fund, a member of the fund has a trust interest in the fund.

18G Beneficiary's trust interest is percentage of or proportionate to property held on trust

- (1) A beneficiary's trust interest is—
- (a) for a beneficiary who is a taker in default under a discretionary trust—
- (i) the percentage of the trust income or trust property the beneficiary would receive in default of appointment by the trustee; or
- (ii) if the beneficiary would receive both trust income and trust property in default of appointment by the trustee, the greater percentage of the trust income or trust property the beneficiary would receive; or

[s 14]

- (b) for a beneficiary of a trust, other than a discretionary trust, whose entitlement is solely to income of the property held on trust—the proportion that the value of the beneficiary’s entitlement bears to the value of the entitlements of all beneficiaries expressed as a percentage; or
 - (c) for another beneficiary—the proportion that the beneficiary’s entitlement under the trust bears to the unencumbered value of the property held on trust expressed as a percentage.
- (2) For subsection (1)(c), the beneficiary’s entitlement under the trust is—
- (a) the amount of the unencumbered value of the property held on trust that the beneficiary could receive as a result of the acquisition of the beneficiary’s trust interest determined when liability for land tax arises; or
 - (b) the entitlement stated in subsection (3) if—
 - (i) the beneficiary’s entitlement under the trust is not subject to a prior life interest; and
 - (ii) the beneficiary’s entitlement under the trust may increase, including from nothing, on the fulfilment of any condition, contingency or the exercise or non-exercise of any power or discretion; and
 - (iii) the condition, contingency, power or discretion is part of an arrangement a significant purpose of which is to lessen the amount of the beneficiary’s entitlement at a particular time.
- (3) For subsection (2)(b), the beneficiary’s

entitlement under the trust is the maximum interest in the property held on trust that the beneficiary would have on the fulfilment of the condition or contingency or the exercise or non-exercise of the power or discretion.

(4) In this section—

unencumbered value, of property, means the value of the property determined without regard to—

- (a) any encumbrance to which the property is subject, whether contingently or otherwise; or
- (b) any liabilities of the trust, including a liability to indemnify the trustee.

15 Amendment of s 22 (Assessment of co-owners of land)

Section 22—

insert—

- (7) If the commissioner may make an assessment mentioned in subsection (4), the commissioner may make the assessment as if the land were owned by a trustee of a foreign trust if—
 - (a) 1 or more of the co-owners are any of the following—
 - (i) an absentee;
 - (ii) a foreign company;
 - (ii) a trustee of a foreign trust; and
 - (b) the co-owners mentioned in paragraph (a) together own at least a 50% interest in the land.

[s 16]

16 Amendment of s 31 (Meaning of *absentee*)

Section 31(3)—

insert—

- (c) an Australian citizen; or
- (d) the holder of a permanent visa under the *Migration Act 1958* (Cwlth), section 30(1).

17 Amendment of s 32 (Rate of land tax generally)

Section 32(1)(b)—

omit, insert—

- (b) for a company or trustee—
 - (i) the general rate provided for under schedule 2, part 1; and
 - (ii) if the company or trustee is a foreign company or a trustee of a foreign trust—the surcharge rate provided for under schedule 2, part 2;

18 Replacement of sch 2 (Rate of land tax—companies and trustees)

Schedule 2—

omit, insert—

**Schedule 2 Rate of land tax—
companies and
trustees**

section 32(1)(b)

Part 1 Rate generally

Column 1 Total taxable value	Column 2 Tax payable
less than \$350,000	nil
\$350,000 or more but less than \$2,250,000	\$1,450 plus 1.7c for each \$1 more than \$350,000
\$2,250,000 or more but less than \$5,000,000	\$33,750 plus 1.5c for each \$1 more than \$2,250,000
\$5,000,000 or more but less than \$10,000,000	\$75,000 plus 2.25c for each \$1 more than \$5,000,000
\$10,000,000 or more	\$187,500 plus 2.75c for each \$1 more than \$10,000,000

Part 2 Surcharge rate

Column 1 Total taxable value	Column 2 Tax payable
less than \$350,000	nil
\$350,000 or more	2.0c for each \$1 more than \$349,999

19 Amendment of sch 3 (Rate of land tax—absentees)

Schedule 3, part 2, column 2, ‘1.5c’—

omit, insert—

2.0c

20 Amendment of sch 4 (Dictionary)

Schedule 4—

insert—

‘notify’ or ‘advise’ or another expression having a similar meaning is used.

333QD Ways of giving documents to Minister

A document is taken to be given to the Minister under a royalty provision if—

- (a) it is left at the office of the department with a public service employee engaged in the administration of the royalty provisions; or
- (b) it is sent by post or facsimile to the office of the department; or
- (c) it is given under the *Electronic Transactions (Queensland) Act 2001* to a public service employee engaged in the administration of the royalty provisions, including by using an approved information system; or
- (d) it is given in a way prescribed by regulation.

333QE When document given to Minister

- (1) A document is taken to be given to the Minister under a royalty provision—
 - (a) if it is given in the way mentioned in section 333QD(a)—when it is actually received by the public service employee with whom it is left; or
 - (b) if it is sent by facsimile—on the day the facsimile is sent; or
 - (c) if it is given under the *Electronic Transactions (Queensland) Act 2001*—
 - (i) using an approved information system—at the time the communication enters the approved information system; or

[s 22]

- (ii) otherwise—at the time of receipt under that Act; or
- (d) if it is given in the way mentioned in section 333QD(d)—at the time prescribed by regulation.

Note—

For the time of giving a document by post, see the *Acts Interpretation Act 1954*, section 39A(1)(b).

- (2) However, if under subsection (1) the document is given on a day that is not a business day, or after 5p.m. on a business day, the document is taken to be given to the Minister on the following business day.
- (3) Subsection (2) does not apply to a document given to the Minister using an approved information system.

333QF When lodgement requirement complied with

- (1) A lodgement requirement is complied with only if—
 - (a) all documents required to be given under the requirement have been given by the date for complying with the requirement; and
 - (b) for a document that must be given in an approved form under the requirement—the form contains enough information for the purpose for which it is given.
- (2) In this section—
lodgement requirement see section 333B(2).

333QG Documents may be given to agents of royalty payers

- (1) A document is taken to be given by the Minister

to a royalty payer if it is given to an agent of the royalty payer with apparent authority to be given the document.

(2) In this section—

royalty payer means a person required to pay royalty under section 320.

333QH Giving document if more than 1 person liable

- (1) A document is taken to be given by the Minister to all persons who are liable to pay a royalty-related amount for a royalty return period if it is given to 1 person who is liable to pay the amount.
- (2) However, a regulation may declare that subsection (1) does not apply to a person in stated circumstances.
- (3) A regulation may be made under subsection (2) only if it is not reasonable or practicable for the document to be taken to be given to a person.
- (4) Subsections (2) and (3) do not prevent the Minister giving the document to the person to whom the regulation applies.

333QI Ways document given by Minister

- (1) A document given by the Minister to a person under a royalty provision is properly given if it is—
 - (a) given under the *Acts Interpretation Act 1954*, part 10; or
 - (b) sent by email to the person's email address as given by the person to a public service employee engaged in the administration of the royalty provisions; or

[s 22]

- (c) made available to the person using an approved information system in the circumstances prescribed by regulation; or
 - (d) given in another way prescribed by regulation.
- (2) Without limiting subsection (1)(a), the document is properly given under that subsection by leaving it at or sending it to an address, whether the Minister leaves it at or sends it to the address for the person recorded in the register, or another address for the person.

333QJ When document given by Minister

- (1) A document is taken to be given by the Minister to a person—
- (a) if it is sent by facsimile—on the day the facsimile is sent; or
 - (b) if it is sent by email—on the day the email is sent; or
 - (c) if it is made available using an approved information system or given in a way prescribed by regulation—on the day prescribed.

Note—

For the time of giving a document by post, see the *Acts Interpretation Act 1954*, section 39A(1)(b).

- (2) However, if under subsection (1), the document is given after 5p.m. on a particular day, the document is taken to be given to the person on the following business day.

23 Amendment of s 386O (Place or way for making applications, giving, filing, forwarding or lodging documents or making submissions)

Section 386O—

insert—

- (1A) However, this section does not apply to the giving of a document to which chapter 11, part 3, division 9 applies.

24 Amendment of s 399 (Mode of service of documents)

Section 399—

insert—

- (4A) This section does not apply in relation to the giving of a document to which chapter 11, part 3, division 9 applies.

25 Insertion of new ch 15, pt 17

Chapter 15—

insert—

Part 17 Validation provision for Revenue and Other Legislation Amendment Act 2019

869 Giving of documents by Minister under royalty provisions before commencement

A document purportedly given to a person by the Minister under a royalty provision before the commencement is taken to have been validly given, whether or not a requirement about the giving of the document under this Act as in force before the commencement was complied with.

[s 26]

26 Amendment of sch 2 (Dictionary)

Schedule 2, definition *give*, after ‘chief executive,’—
insert—

other than under a royalty provision,

Part 6 Amendment of Mineral Resources Regulation 2013

27 Regulation amended

This part amends the *Mineral Resources Regulation 2013*.

Note—

See also the amendments in schedule 1.

28 Insertion of new ch 3, pt 10

Chapter 3—

insert—

Part 10 Giving documents under royalty provisions

85A Where royalty return may be lodged and timing of lodgement—Act, ss 333QD and 333QE

- (1) Subsection (2) prescribes, for section 333QD(d) of the Act, the person with whom, and the way, a royalty return may be given.
- (2) For section 333QD(d) of the Act, a royalty return is taken to be given to the Minister if it is left at an office of the department (mining) with the chief executive, or a public service employee, of that department.

- (3) For section 333QE(1)(d) of the Act, the royalty return is given to the Minister under subsection (2) when it is actually received by the chief executive or public service employee under subsection (2).
- (4) In this section—
department (mining) means the department in which the Act, other than the royalty provisions, is administered.

85B Non-application of s 333QH of Act

Section 333QH(1) of the Act does not apply to a person if the person is not required to pay a royalty-related amount for a royalty return period under—

- (a) an Act relating to the royalty-related amount; or
- (b) a court order.

85C Way document may be given by Minister—Act, s 333QI

For section 333QI(1)(c) of the Act, the circumstances are—

- (a) the document relates to a royalty provision; and
- (b) the person has consented to the document being given using the approved information system; and
- (c) the document is made available in a format that can be saved and stored by the person outside the approved information system.

85D When document is given to person—Act, s 333QJ

- (1) For section 333QJ(1)(c) of the Act, a document made available using an approved information system is taken to be given to the person on—
 - (a) the day the person is given notice that the document is available using the approved information system; or
 - (b) if the Minister is satisfied that, on the day mentioned in paragraph (a), the approved information system itself was not available to be accessed—the day the document is first available, using the approved information system, after the notice mentioned in paragraph (a) is given.

Examples for paragraph (b)—

- 1 Planned system maintenance or an unplanned system outage affects the approved information system and prevents it being accessed. The approved information system itself is not available to be accessed during the maintenance or outage.
 - 2 A person does not have access to the internet, but the approved information system is functioning normally. The approved information system itself is available to be accessed.
- (2) For subsection (1), the notice is taken to be given to the person on—
 - (a) if the notice is given by email—the date the email is sent; or
 - (b) if the notice is given by text message—the date the text message is sent.

29 Amendment of s 94 (Prescribed way for making applications etc.—Act, s 386O)

Section 94(1), ‘Subject to section 95, for’—
omit, insert—

For

30 Omission of s 95 (Lodgement of royalty documents)

Section 95—

omit.

**Part 7 Amendment of Payroll Tax Act
1971**

31 Act amended

This part amends the *Payroll Tax Act 1971*.

32 Amendment of s 10 (Imposition of payroll tax on taxable wages)

(1) Section 10, from ‘the following’—

omit, insert—

the rate of 4.75% of the taxable wages paid or payable in the financial year ending 30 June 2020 or in a later financial year.

(2) Section 10—

insert—

(2) However, the rate of payroll tax is increased for an employer to 4.95% of taxable wages for each return period during which—

(a) if the employer is a member of a group—the total of the taxable wages and interstate wages paid or payable by the members of the group is more than the threshold amount; or

(b) otherwise—the total of the taxable wages and interstate wages paid or payable by the

[s 33]

employer is more than the threshold amount.

- (3) The rate of payroll tax imposed under this section is subject to any discount that may apply under section 10A.
- (4) In this section—
- threshold amount** means—
- (a) for an annual return period—\$6,500,000; or
- (b) for a periodic return period that is a month—\$541,666; or
- (c) for any other period—the amount worked out using the following formula—

$$TA = PD \times \frac{AA}{FYD}$$

where—

AA means \$6,500,000.

FYD means the number of days in the financial year in which the period occurs.

PD means the number of days in the period.

TA means the threshold amount.

33 Insertion of new s 10A

After section 10—

insert—

10A Discount for regional employers

- (1) This section applies to the return periods occurring in the financial years ending 30 June 2020, 2021, 2022 and 2023.

-
- (2) For each return period, a regional employer is entitled to a discount of 1% on the rate of payroll tax imposed on taxable wages under section 10.
- (3) An employer is a **regional employer** for a return period if, during that period, the employer—
- (a) has a principal place of employment in regional Queensland; and
 - (b) pays at least 85% of taxable wages to regional employees.
- (4) In this section—

principal place of employment, of an employer, means—

- (a) if the employer has an ABN—the place at which the employer's registered business address is located; or
- (b) otherwise—the place at which the employer's principal place of business is located.

regional employee means an employee whose principal place of residence is located in regional Queensland.

regional Queensland means the following areas of the State as identified under statistical area level 4 in the document Australian Statistical Geography Standard, published by the Australian Bureau of Statistics—

- (a) Cairns;
- (b) Central Queensland;
- (c) Darling Downs Maranoa;
- (d) Mackay - Isaac - Whitsunday;
- (e) Queensland - Outback;
- (f) Townsville;

[s 34]

(g) Wide Bay.

34 Amendment of s 17 (Definitions for sdiv 1)

(1) Section 17, definition *actual periodic deduction*, value *E*,
'91,666'—

omit, insert—

108,333

(2) Section 17, definition *fixed periodic deduction*, value *E*,
'91,666'—

omit, insert—

108,333

35 Amendment of s 23 (Definitions for sdiv 2)

Section 23, definition *fixed periodic deduction*, value *E*,
'91,666'—

omit, insert—

108,333

36 Amendment of s 27A (Rebate for periodic liability)

Section 27A(3), definition *rebate*, '2018 or 2019'—

omit, insert—

2018, 2019, 2020 or 2021

37 Amendment of s 29 (Definitions for sdiv 1)

Section 29(1), definition *annual deduction*, value *K*,
'1,100,000'—

omit, insert—

1,300,000

38 Amendment of s 33 (Definitions for sdiv 2)

Section 33, definition *annual deduction*, value *K*,
'1,100,000'—

omit, insert—

1,300,000

39 Amendment of s 35A (Rebate for annual payroll tax amount)

Section 35A(4), definition *rebate*, '2018 or 2019'—

omit, insert—

2018, 2019, 2020 or 2021

40 Amendment of s 37 (Definitions for sdiv 1)

Section 37, definition *final deduction*, value *K*, '1,100,000'—

omit, insert—

1,300,000

41 Amendment of s 41 (Definitions for sdiv 2)

Section 41, definition *final deduction*, value *K*, '1,100,000'—

omit, insert—

1,300,000

42 Amendment of s 43A (Rebate for final payroll tax amount)

Section 43A(3), definition *rebate*, '2018 or 2019'—

omit, insert—

2018, 2019, 2020 or 2021

43 Amendment of s 52 (Meaning of *criteria for registration*)

Section 52(a), '\$21,153'—

[s 44]

omit, insert—

\$25,000

44 Amendment of s 87 (Notification requirement—employers exempt from lodging periodic returns)

Section 87(1)(b), ‘\$91,666’—

omit, insert—

\$108,333

45 Amendment of schedule (Dictionary)

Schedule, definition *eligible year*, ‘2018 or 2019’—

omit, insert—

2018, 2019, 2020 or 2021

Part 8 Amendment of Petroleum and Gas (Production and Safety) Act 2004

46 Act amended

This part amends the *Petroleum and Gas (Production and Safety) Act 2004*.

47 Amendment of s 590 (Imposition of petroleum royalty on petroleum producers)

(1) Section 590(2)(b)—

omit, insert—

(b) is calculated in the manner prescribed by regulation; and

(c) is payable at the rate prescribed by regulation.

(2) Section 590(3)—

omit, insert—

(3) A regulation made under subsection (2) may prescribe different calculations and rates for different types of petroleum, different uses of petroleum and different periods.

48 Amendment of s 594 (Obligation to lodge royalty return)

(1) Section 594(1), from ‘storage at—’—

omit, insert—

storage.

(2) Section 594(4) and (5), ‘subsection (2)’—

omit, insert—

subsection (1)

49 Amendment of s 599 (Annual royalty returns)

(1) Section 599(2), from ‘period at—’—

omit, insert—

period.

(2) Section 599(3)(a), ‘royalty information’—

omit, insert—

royalty information, prescribed by regulation,

50 Insertion of new ch 6, pt 2, div 6

Chapter 6, part 2—

insert—

Division 6 Giving documents

599J Application of division

This division applies if a royalty provision requires or permits a document to be given to a person, whether the expression ‘give’, ‘lodge’, ‘notify’, ‘apply’ or ‘advise’ or another expression having a similar meaning is used.

599K Ways of giving documents to Minister

A document is taken to be given to the Minister under a royalty provision if—

- (a) it is left at the office of the department with a public service employee engaged in the administration of the royalty provisions; or
- (b) it is sent by post or facsimile to the office of the department; or
- (c) it is given under the *Electronic Transactions (Queensland) Act 2001* to a public service employee engaged in the administration of the royalty provisions, including by using an approved information system; or
- (d) it is given in a way prescribed by regulation.

599L When document given to Minister

- (1) A document is taken to be given to the Minister under a royalty provision—
 - (a) if it is given in the way mentioned in section 599K(a)—when it is actually received by the public service employee with whom it is left; or
 - (b) if it is sent by facsimile—on the day the facsimile is sent; or
 - (c) if it is given under the *Electronic Transactions (Queensland) Act 2001*—

-
- (i) using an approved information system—at the time the communication enters the approved information system; or
 - (ii) otherwise—at the time of receipt under that Act; or
 - (d) if it is given in the way mentioned in section 599K(d)—at the time prescribed by regulation.

Note—

For the time of giving a document by post, see the *Acts Interpretation Act 1954*, section 39A(1)(b).

- (2) However, if under subsection (1) the document is given on a day that is not a business day, or after 5p.m. on a business day, the document is taken to be given to the Minister on the following business day.
- (3) Subsection (2) does not apply to a document given to the Minister using an approved information system.

599M When lodgement requirement complied with

- (1) A lodgement requirement is complied with only if—
 - (a) all documents required to be given under the requirement have been given by the date for complying with the requirement; and
 - (b) for a document that must be given in an approved form under the requirement—the form contains enough information for the purpose for which it is given.
- (2) In this section—
lodgement requirement see section 605(2).

599N Documents may be given to agents of royalty payers

- (1) A document is taken to be given by the Minister to a royalty payer if it is given to an agent of the royalty payer with apparent authority to be given the document.
- (2) In this section—
royalty payer means a person required to pay royalty under section 590.

599O Giving document if more than 1 person liable

- (1) A document is taken to be given by the Minister to all persons who are liable to pay a royalty-related amount for a royalty return period or annual return period if it is given to 1 person who is liable to pay the amount.
- (2) However, a regulation may declare that subsection (1) does not apply to a person in stated circumstances.
- (3) A regulation may be made under subsection (2) only if it is not reasonable or practicable for the document to be taken to be given to a person.
- (4) Subsections (2) and (3) do not prevent the Minister from giving the document to the person to whom the regulation applies.

599P Ways document given by Minister

- (1) A document given by the Minister to a person under a royalty provision is properly given if it is—
 - (a) given under the *Acts Interpretation Act 1954*, part 10; or
 - (b) sent by email to the person's email address as given by the person to a public service

-
- employee engaged in the administration of the royalty provisions; or
- (c) made available to the person using an approved information system in the circumstances prescribed by regulation; or
 - (d) given in another way prescribed by regulation.
- (2) Without limiting subsection (1)(a), the document is properly given under that subsection by leaving it at or sending it to an address, whether the Minister leaves it at or sends it to the address for the person recorded in the register, or another address for the person.

599Q When document given by Minister

- (1) A document is taken to be given by the Minister to a person—
 - (a) if it is sent by facsimile—on the day the facsimile is sent; or
 - (b) if it is sent by email—on the day the email is sent; or
 - (c) if it is made available using an approved information system or given in a way prescribed by regulation—on the day prescribed.

Note—

For the time of giving a document by post, see the *Acts Interpretation Act 1954*, section 39A(1)(b).

- (2) However, if under subsection (1), the document is given after 5p.m. on a particular day, the document is taken to be given to the person on the following business day.

[s 51]

51 Amendment of s 851AA (Place or way for making applications or giving or lodging documents)

(1) Section 851AA(4)(c)—

omit, insert—

(c) the giving of a document to which chapter 6, part 2, division 6 applies;

(2) Section 851AA(4)(d)(ii) and (iv)—

omit.

(3) Section 851AA(4)(d)(vi) to (viii)—

renumber as section 851AA(4)(d)(ii) to (iv).

52 Insertion of new ch 15, pt 25

Chapter 15—

insert—

Part 25 Transitional and validation provisions for Revenue and Other Legislation Amendment Act 2019

1006 Rate of petroleum royalty payable for annual return period ending 31 December 2019

- (1) This section applies to a petroleum producer in relation to an annual royalty return for the annual return period ending 31 December 2019.
- (2) Despite section 590(2), petroleum royalty is payable by the petroleum producer for the annual return period at the rate of 11.25% of the wellhead value of—
 - (a) for petroleum produced under a petroleum tenure or a 1923 Act petroleum tenure—

-
- petroleum disposed of by the petroleum producer during the period; or
- (b) otherwise—petroleum produced by the petroleum producer during the period.
- (3) To remove any doubt, it is declared that the rate stated in subsection (2)—
- (a) applies for the entire annual return period; and
- (b) does not prevent a different rate—
- (i) being, or having been, prescribed under section 590(2); and
- (ii) applying to the petroleum producer for a royalty return period occurring during the annual return period.
- (4) This section does not apply in relation to a transitional return, made under section 599(8) of the Act, for the transitional return period ending 31 December 2019.

1007 Giving of documents by Minister under royalty provisions before commencement

A document purportedly given to a person by the Minister under a royalty provision before the commencement is taken to have been validly given, whether or not a requirement about the giving of the document under this Act as in force before the commencement was complied with.

53 Amendment of sch 2 (Dictionary)

Schedule 2, definition *give*, after ‘chief inspector,’—
insert—

other than under a royalty provision,

[s 54]

Part 9 **Amendment of Petroleum and Gas (Royalty) Regulation 2004**

54 **Regulation amended**

This part amends the *Petroleum and Gas (Royalty) Regulation 2004*.

Note—

See also the amendments in schedule 1.

55 **Replacement of s 147BA (When petroleum royalty payable—annual royalty return)**

Section 147BA—

omit, insert—

147BA When petroleum royalty payable—annual royalty return

- (1) Petroleum royalty payable by a petroleum producer is payable, as provided under this section, for the following annual return period—
 - (a) for petroleum produced under a petroleum tenure or a 1923 Act petroleum tenure—the annual return period in which the petroleum is disposed of;

Note—

See also section 74N (Petroleum royalty and annual rent) of the 1923 Act.

Example—

If petroleum is produced under a petroleum lease on 30 May and disposed of during October, the petroleum royalty for the petroleum is payable for the annual return period in which October falls.

- (b) otherwise—the annual return period in which the petroleum is produced.
- (2) Subsection (3) applies if the amount of petroleum

royalty payable by a petroleum producer for an annual return period under the Act, section 599 is more than the amount of petroleum royalty payable by the producer for all the royalty return periods occurring during the annual return period (the *royalty difference*).

- (3) The petroleum producer must pay the royalty difference when the annual royalty return for the annual return period is required to be lodged.

Note—

Section 600 of the Act provides for a refund if the amount of petroleum royalty paid by a petroleum producer for an annual return period is more than the amount of petroleum royalty payable by the producer for the annual return period.

56 Replacement of s 147C (Rate of petroleum royalty payable)

Section 147C—

omit, insert—

147C Rate of petroleum royalty payable

Petroleum royalty payable by a petroleum producer for a royalty return period or annual return period is payable at the rate of 12.5% of the wellhead value of—

- (a) for petroleum produced under a petroleum tenure or a 1923 Act petroleum tenure—the petroleum disposed of by the petroleum producer during the period; or
- (b) otherwise—the petroleum produced by the petroleum producer during the period.

57 Amendment of s 148 (Working out wellhead value of petroleum)

- (1) Section 148(2) to (5)—

[s 57]

renumber as section 148(3) to (6).

(2) Section 148(1)—

omit, insert—

(1) This section applies to petroleum—

- (a) for petroleum produced under a petroleum tenure or a 1923 Act petroleum tenure—disposed of by a petroleum producer during a royalty return period or annual return period; or
- (b) otherwise—produced by a petroleum producer during a royalty return period or annual return period.

(2) The wellhead value of the petroleum for the royalty return period or annual return period is—

- (a) the amount the petroleum could reasonably be expected to realise if it were sold on a commercial basis; less
- (b) the sum of the following—
 - (i) the expenses for the period that may be deducted under this section;
 - (ii) for a royalty return period—any negative wellhead value that may be deducted under subsection (4).

(3) Section 148(3), as renumbered, ‘subsection (1)(b)(i)’—

omit, insert—

subsection (2)(b)(i)

(4) Section 148(4) and (5), as renumbered, ‘subsection (2)’—

omit, insert—

subsection (3)

(5) Section 148(5), as renumbered, ‘subsection (1)(a)’—

omit, insert—

subsection (2)(a)

- (6) Section 148(5), as renumbered, ‘subsection (1)(b)(ii)’—
omit, insert—

subsection (2)(b)(ii)

58 Amendment of s 148B (Application by petroleum producer for petroleum royalty decision)

- (1) Section 148B(1)(a) and (b)—

omit, insert—

(a) for petroleum produced under a petroleum tenure or a 1923 Act petroleum tenure—
disposed of by the petroleum producer during a royalty return period or annual return period; or

(b) otherwise—produced by the petroleum producer during a royalty return period or annual return period.

- (2) Section 148B(2)(b)—

omit.

- (3) Section 148B(2)(c) to (e)—

renumber as section 148B(2)(b) to (d).

- (4) Section 148B(3), ‘subsection (2)(e)’—

omit, insert—

subsection (2)(d)

- (5) Section 148B(3), after ‘royalty return periods’—

insert—

or annual return periods

[s 59]

59 Amendment of s 148J (Application for review of petroleum royalty decision or amendment of petroleum royalty decision)

Section 148J(2)(c)—

omit.

60 Amendment of s 149 (Information to be contained in royalty return)

(1) Section 149(1), before ‘is each of’—

insert—

for a royalty return period

(2) Section 149(1)(a)—

omit, insert—

(a) the wellhead value of the petroleum—

(i) for petroleum produced under a petroleum tenure or a 1923 Act petroleum tenure—disposed of by the petroleum producer during the royalty return period; or

(ii) otherwise—produced by the petroleum producer during the royalty return period;

(3) Section 149(1)(b), ‘section 148(1)(b)(i)’—

omit, insert—

section 148(2)(b)(i)

(4) Section 149(1)(c), ‘section 148(1)(b)(ii)’—

omit, insert—

section 148(2)(b)(ii)

(5) Section 149(2) and (3)—

renumber as section 149(3) and (4).

(6) Section 149—

insert—

- (2) For section 599(3)(a) of the Act, the royalty information that must be stated in an annual royalty return for the annual return period is each of the following—
 - (a) the wellhead value of the petroleum—
 - (i) for petroleum produced under a petroleum tenure or a 1923 Act petroleum tenure—disposed of by the petroleum producer during the annual return period; or
 - (ii) otherwise—produced by the petroleum producer during the annual return period;
 - (b) a breakdown of the expenses deducted under section 148(2)(b)(i) for working out the wellhead value mentioned in paragraph (a);
 - (c) for each relevant petroleum product disposed of by the producer during the annual return period—
 - (i) the volume of the product disposed of; and
 - (ii) the amount of any revenue earned by the producer in relation to the product.

61 Insertion of new ch 6, pt 2, div 4, sdiv 5

Chapter 6, part 2, division 4—

insert—

Subdivision 5 Giving documents under royalty provisions

[s 61]

150 Non-application of s 599O of Act

Section 599O(1) of the Act does not apply to a person if the person is not required to pay a royalty-related amount for a royalty return period or annual return period under—

- (a) an Act relating to the royalty-related amount; or
- (b) a court order.

151 Way document may be given by Minister— Act, s 559P

For section 599P(1)(c) of the Act, the circumstances are—

- (a) the document relates to a royalty provision; and
- (b) the person has consented to the document being given using the approved information system; and
- (c) the document is made available in a format that can be saved and stored by the person outside the approved information system.

152 When document is given to person—Act, s 599Q

- (1) For section 599Q(1)(c) of the Act, a document made available using an approved information system is taken to be given to the person on—
 - (a) the day the person is given notice that the document is available using the approved information system; or
 - (b) if the Minister is satisfied that, on the day mentioned in paragraph (a), the approved information system itself was not available to be accessed—the day the document is

first available, using the approved information system, after the notice mentioned in paragraph (a) is given.

Examples for paragraph (b)—

- 1 Planned system maintenance or an unplanned system outage affects the approved information system and prevents it being accessed. The approved information system itself is not available to be accessed during the maintenance or outage.
 - 2 A person does not have access to the internet, but the approved information system is functioning normally. The approved information system itself is available to be accessed.
- (2) For subsection (1), the notice is taken to be given to the person on—
- (a) if the notice is given by email—the date the email is sent; or
 - (b) if the notice is given by text message—the date the text message is sent.

62 Amendment of sch 12 (Dictionary)

Schedule 12, definition *wellhead value*—

omit, insert—

wellhead value, of petroleum, means the wellhead value of the petroleum as worked out under section 148.

Part 10 Amendment of Taxation Administration Act 2001

63 Act amended

This part amends the *Taxation Administration Act 2001*.

[s 64]

64 Amendment of s 7 (Appointment of commissioner)

Section 7—

insert—

- (4) The commissioner is to be employed under the *Public Service Act 2008*.

65 Amendment of s 143 (Ways of giving document to commissioner)

Section 143(1)(c)—

omit, insert—

- (c) it is given to the commissioner under the *Electronic Transactions (Queensland) Act 2001*, including by using an approved information system; or

66 Amendment of s 144 (When document given to commissioner)

(1) Section 144(1)(c)—

omit, insert—

- (c) if it is given to the commissioner under the *Electronic Transactions (Queensland) Act 2001*—
- (i) using an approved information system—at the time the communication enters the approved information system; or
- (ii) otherwise—at the time of receipt determined under that Act; or

(2) Section 144(3)—

omit, insert—

- (3) Subsection (2) does not apply to a document given to the commissioner using an approved

information system.

Part 11 Amendment of Taxation Administration Regulation 2012

67 Regulation amended

This part amends the *Taxation Administration Regulation 2012*.

68 Amendment of s 14 (Way documents may be given by commissioner—Act, s 148)

(1) Section 14(a)—

omit, insert—

(a) the document relates to a tax law; and

(2) Section 14(b), ‘the person’—

omit, insert—

the person, or the person’s tax agent,

Part 12 Minor and consequential amendments

69 Legislation amended

Schedule 1 amends the legislation mentioned in it.

Schedule 1 Legislation amended

section 69

Mineral Resources Regulation 2013

1 Section 44(4), note—

omit.

2 Section 60(3), note—

omit.

3 Section 67(2), note—

omit.

Petroleum and Gas (Royalty) Regulation 2004

**1 Section 148A, definition *component*, paragraph (a),
‘148(1)(a)’—**

omit, insert—

148(2)(a)

**2 Section 148A, definition *component*, paragraph (b),
‘148(2)(a), (b), (d) or (e)’—**

omit, insert—

148(3)(a), (b), (d) or (e)

3 Section 148C(1)(d) and (f)(ii), '148(1)(b)(i)'—

omit, insert—

148(2)(b)(i)

4 Section 148C(1)(f)(i), '148(1)(a)'—

omit, insert—

148(2)(a)

5 Section 148C(2)(b), '148(1)(b)(i)'—

omit, insert—

148(2)(b)(i)

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