



Queensland

# Revenue Legislation Amendment Regulation 2022

## Subordinate Legislation 2022 No. 168

made under the

*Duties Act 2001*

*Payroll Tax Act 1971*

## Contents

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		Page
<b>Part 1</b>	<b>Preliminary</b>	
1	Short title . . . . .	3
2	Commencement . . . . .	3
<b>Part 2</b>	<b>Amendment of Duties Regulation 2013</b>	
3	Regulation amended . . . . .	3
4	Insertion of new s 12 . . . . .	3
	12 Transitional provision for Revenue Legislation Amendment Regulation 2022 . . . . .	3
5	Amendment of sch 1 (Declared public unit trusts) . . . . .	3
<b>Part 3</b>	<b>Amendment of Payroll Tax Regulation 2019</b>	
6	Regulation amended . . . . .	4
7	Amendment of s 4 (Value of taxable wages—Act, s 13) . . . . .	4
8	Amendment of s 7 (Calculation of fringe benefits on same basis) . . . . .	4
9	Amendment of s 10 (Election in first periodic return period for relevant financial year) . . . . .	5
10	Amendment of s 11 (Election during relevant financial year) . . . . .	6
11	Amendment of s 12 (Election in annual return) . . . . .	8
12	Amendment of s 13 (Election during financial year) . . . . .	9
13	Amendment of s 17 (Value of Queensland fringe benefits for reconciliation amount or final return) . . . . .	11

Contents

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14	Replacement of s 20 (Annual return on estimated value basis) . . . . .	12
	20 Annual return and information given on estimated value basis . . . . .	12
15	Amendment of s 22 (Final return on estimated value basis) . . . . .	12
16	Insertion of new pt 4, div 1, hdg . . . . .	13
	Division 1 Transitional provisions for SL No. 147 of 2019 . . . . .	
17	Insertion of new pt 4, div 2 . . . . .	13
	Division 2 Transitional provision for Revenue Legislation Amendment Regulation 2022 . . . . .	
	28 Basis for calculating fringe benefits applies in relation to mental health levy . . . . .	13
18	Amendment of sch 1 (Dictionary) . . . . .	14

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## Part 1 Preliminary

### 1 Short title

This regulation may be cited as the *Revenue Legislation Amendment Regulation 2022*.

### 2 Commencement

Part 3 commences on 1 January 2023.

## Part 2 Amendment of Duties Regulation 2013

### 3 Regulation amended

This part amends the *Duties Regulation 2013*.

### 4 Insertion of new s 12

After section 11—

*insert—*

#### **12 Transitional provision for Revenue Legislation Amendment Regulation 2022**

The *Revenue Legislation Amendment Regulation 2022*, section 5, to the extent it repeals schedule 1, part 2, item 9, as in force immediately before the commencement, and inserts schedule 1, part 2, item 5, is taken to have had effect from 1 May 2020.

### 5 Amendment of sch 1 (Declared public unit trusts)

Schedule 1, part 2, items 2 to 32—

*omit, insert—*

[s 6]

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- 2 QIC Cash Enhanced Fund
- 3 QIC Infrastructure Portfolio No. 1 Trust
- 4 QIC Infrastructure Portfolio No. 2 Trust
- 5 QIC Long Term Diversified Fund
- 6 QIC Office Property Fund
- 7 QIC Private Equity Fund No. 2
- 8 QIC Private Equity Fund No. 3
- 9 QIC Private Equity Fund No. 5
- 10 QIC Registry Trust
- 11 QIC Retail (No. 2) Fund

## Part 3                      Amendment of Payroll Tax Regulation 2019

### 6            Regulation amended

This part amends the *Payroll Tax Regulation 2019*.

### 7            Amendment of s 4 (Value of taxable wages—Act, s 13)

Section 4, after ‘kind’—

*insert—*

by an employer

### 8            Amendment of s 7 (Calculation of fringe benefits on same basis)

Section 7(1), from ‘basis’—

*omit, insert—*

basis for a financial year—

- (a) for each periodic, annual or final return lodged by the employer for the financial year; and
- (b) for working out the employer's relevant payroll tax and levy liabilities for the financial year; and
- (c) if the employer is a non-DGE group member—for giving information to the DGE for the group under sections 88A, 88B, 88C or 88D of the Act in relation to the financial year; and
- (d) if the employer is the DGE for a group—for giving information to non-DGE group members under section 88A or 88E of the Act in relation to the financial year, to the extent the information relates to the DGE.

*Note—*

Non-compliance with subsection (1) may affect—

- (a) if the employer is not a group member or is the DGE for a group—the employer's liability for payroll tax and the mental health levy; or
- (b) if the employer is a non-DGE group member—
  - (i) the employer's liability for payroll tax; and
  - (ii) the liability of the employer and the DGE for the group for the mental health levy.

## **9 Amendment of s 10 (Election in first periodic return period for relevant financial year)**

- (1) Section 10(1) and (3), 'periodic and annual liability'—  
*omit, insert—*  
relevant payroll tax and levy liabilities
- (2) Section 10(2) and (5)(a), after 'periodic liability'—  
*insert—*  
and periodic levy liability

[s 10]

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- (3) Section 10(4), from ‘the employer’s’—

*omit, insert—*

the employer must include an estimated value amount as part of the wages paid or payable during that year by the employer—

- (a) in the employer’s annual return for the financial year; and
- (b) if the employer is a non-DGE group member—in the information given to the DGE under section 88A(5) of the Act in relation to the financial year.

- (4) Section 10(5)(b), ‘periodic and annual liabilities’—

*omit, insert—*

relevant payroll tax and levy liabilities for the employer

## **10 Amendment of s 11 (Election during relevant financial year)**

- (1) Section 11(1)(a), (7) and (8)(b), ‘periodic and annual liability’—

*omit, insert—*

relevant payroll tax and levy liabilities

- (2) Section 11(5)(a), after ‘payroll tax’—

*insert—*

or mental health levy

- (3) Section 11(8)(a) and (c)(i), after ‘periodic liability’—

*insert—*

and periodic levy liability

- (4) Section 11(8)(c)(ii), ‘periodic and annual liabilities’—

*omit, insert—*

---

relevant payroll tax and levy liabilities for the employer

(5) Section 11(9)(a), from ‘work out’—

*omit, insert—*

work out—

- (i) the employer’s annual liability for the relevant financial year; and
- (ii) if the employer is not a group member or is the DGE for a group—the employer’s annual levy liability for the relevant financial year; and

(6) Section 11(9)(b)—

*omit, insert—*

(b) include the value of the employer’s Queensland fringe benefits for the last year of tax as part of the wages paid or payable during the relevant financial year by the employer—

- (i) in the employer’s annual return for the financial year; and
- (ii) if the employer is a non-DGE group member—in the information given to the DGE under section 88A(5) of the Act for the financial year.

(7) Section 11(10), from ‘must include’—

*omit, insert—*

must include an estimated value amount as part of the wages paid or payable during the subsequent financial year—

- (a) in the employer’s annual return for that financial year; and
- (b) if the employer is a non-DGE group member—in the information given to the

[s 11]

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DGE under section 88A(5) of the Act for that financial year.

## **11 Amendment of s 12 (Election in annual return)**

- (1) Section 12(1) and (4), ‘periodic and annual liability’—  
*omit, insert—*  
relevant payroll tax and levy liabilities
- (2) Section 12(2), from ‘work out’—  
*insert—*  
work out—
  - (i) the employer’s annual liability for a financial year; and
  - (ii) if the employer is not a group member or is the DGE for a group—the employer’s annual levy liability for the financial year.
- (3) Section 12(3), from ‘payable’—  
*omit, insert—*  
payable by the employer—
  - (a) in the employer’s returns for the financial year; and
  - (b) if the employer is a non-DGE group member—in the information given to the DGE under section 88A(5) of the Act for the financial year.
- (4) Section 12(5)(a), after ‘annual liability’—  
*insert—*  
and, for an employer who is not a group member or is the DGE for a group, the employer’s annual levy liability
- (5) Section 12(5)(b)—  
*omit, insert—*



- (b) all subsequent relevant liabilities for the employer while the election continues to apply.

(6) Section 12—

*insert—*

(6) In this section—

**relevant liability**, for an employer, means—

- (a) if the employer is not a group member or is the DGE for a group—the employer's periodic liability, annual liability, final liability, periodic levy liability, annual levy liability and final liability; or
- (b) if the employer is a non-DGE group member—the employer's periodic liability, annual liability, final liability and periodic levy liability.

## 12 Amendment of s 13 (Election during financial year)

- (1) Section 13(1)(a), (7) and (8)(b), 'periodic and annual liability'—

*omit, insert—*

relevant payroll tax and levy liabilities

- (2) Section 13(5)(a), after 'payroll tax'—

*insert—*

or mental health levy

- (3) Section 13(8)(a) and (c)(i), after 'periodic liability'—

*insert—*

and periodic levy liability

- (4) Section 13(8)(c)(ii)—

*omit, insert—*

[s 12]

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- (ii) all subsequent relevant liabilities for the employer while the election continues to apply.
- (5) Section 13(9)(a), from ‘work out’—  
*omit, insert—*
  - work out—
  - (i) the employer’s annual liability for the financial year in which the election is made; and
  - (ii) if the employer is not a group member or is the DGE for a group—the employer’s annual levy liability for the relevant financial year; and
- (6) Section 13(9)(b)—  
*omit, insert—*
  - (b) include the reconciliation amount as part of the wages paid or payable during the financial year by the employer—
    - (i) in the employer’s annual return for the financial year; and
    - (ii) if the employer is a non-DGE group member—in the information given to the DGE under section 88A(5) of the Act for the financial year.
- (7) Section 13(10)(a), after ‘final liability’—  
*insert—*
  - and, if the employer is not a group member or is the DGE for a group, the final levy liability
- (8) Section 13(10)(b)—  
*omit, insert—*

- (b) include the reconciliation amount as part of the wages paid or payable during the final period by the employer—
  - (i) in the employer’s final return for the final period; and
  - (ii) if the employer is a non-DGE group member—in the information given to the DGE under section 88B of the Act.

(9) Section 13—

*insert—*

(12) In this section—

***relevant liability***, for an employer, means—

- (a) if the employer is not a group member or is the DGE for a group—the employer’s periodic liability, annual liability, final liability, periodic levy liability, annual levy liability and final liability; or
- (b) if the employer is a non-DGE group member—the employer’s periodic liability, annual liability, final liability and periodic levy liability.

**13 Amendment of s 17 (Value of Queensland fringe benefits for reconciliation amount or final return)**

(1) Section 17, heading, ‘or final return’—

*omit, insert—*

**, final return and information given under Act,  
s 88B**

(2) Section 17(1), from ‘in an’—

*omit, insert—*

**in—**

[s 14]

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- (a) an employer's final return under section 22;  
and
- (b) if the employer is a non-DGE group member—the information given to the DGE for the group under section 88B of the Act.

**14 Replacement of s 20 (Annual return on estimated value basis)**

Section 20—

*omit, insert—*

**20 Annual return and information given on estimated value basis**

- (1) This section applies for—
  - (a) the employer's annual return for a financial year; and
  - (b) if the employer is a non-DGE group member—the information given to the DGE for the group under section 88A(5) of the Act for the financial year.
- (2) The estimated value amount to be included in the annual return and information is the value of the employer's Queensland fringe benefits for the last year of tax.

**15 Amendment of s 22 (Final return on estimated value basis)**

- (1) Section 22, heading, after 'return'—

*insert—*

**and information given**

- (2) Section 22—

*insert—*

- (1) This section applies for—

- 
- (a) the employer's final return for a final period;  
and
- (b) if the employer is a non-DGE group member—the information given to the DGE for the group under section 88B of the Act.
- (3) Section 22(2), as numbered by this regulation, after 'to be included'—  
*insert—*  
in the final return and information

**16 Insertion of new pt 4, div 1, hdg**

Part 4, before section 23—

*insert—*

**Division 1 Transitional provisions for  
SL No. 147 of 2019**

**17 Insertion of new pt 4, div 2**

Part 4—

*insert—*

**Division 2 Transitional provision for  
Revenue Legislation  
Amendment Regulation  
2022**

**28 Basis for calculating fringe benefits applies in  
relation to mental health levy**

- (1) This section applies to an employer if a relevant election made by the employer applied to the employer immediately before the commencement.

[s 18]

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- (2) From the commencement, and until the employer makes another election under part 3, division 2, the relevant election also applies for working out—
  - (a) the employer’s periodic levy liability; and
  - (b) if the employer is not a group member or is the DGE for a group—the employer’s annual levy liability.
- (3) In this section—

***relevant election***, for an employer, means an election made by the employer under part 3, division 2 to include in returns estimated value amounts or actual value amounts and use those amounts to work out the employer’s periodic and annual liability.

## 18 Amendment of sch 1 (Dictionary)

Schedule 1—

*insert—*

***relevant payroll tax and levy liabilities***, for an employer, means—

- (a) if the employer is not a group member or is the DGE for a group—the employer’s periodic liability, annual liability, periodic levy liability and annual levy liability; or
- (b) if the employer is a non-DGE group member—the employer’s periodic liability, annual liability and periodic levy liability.

ENDNOTES

- 1 Made by the Governor in Council on 1 December 2022.
- 2 Notified on the Queensland legislation website on 2 December 2022.
- 3 The administering agency is the Queensland Treasury.

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