



*Taxation Administration Act 2001*

# Taxation Administration Regulation 2012

Current as at 1 October 2020

**Reprint note**

This is the last reprint before expiry. Expired on 1 September 2022. See SIA s 54.

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Queensland

# Taxation Administration Regulation 2012

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# Taxation Administration Regulation 2012

## 1 Short title

This regulation may be cited as the *Taxation Administration Regulation 2012*.

## 2 Commencement

This regulation commences on 2 September 2012.

## 3 Definitions

In this regulation—

**bank bill yield rate**, for a particular day, means the monthly average yield of 90-day bank accepted bills published by the Reserve Bank of Australia for—

- (a) if the day is on or after 1 March 2002 but before 1 July 2003—May 2001; or
- (b) if the day is on or after 1 July 2003—the month of May in the financial year immediately preceding the financial year in which the day occurs.

*Editor's note—*

The monthly average yield for 90-day bank accepted bills is published by the Reserve Bank of Australia and can be accessed on the internet.

**BPAY facility** means a facility by that name offered by BPAY Pty Limited ACN 079 137 518.

**duty** means a duty imposed under the *Duties Act 2001*.

**payroll tax** means payroll tax chargeable under the *Payroll Tax Act 1971*, section 10.

## 4 Prescribed method of payment—Act, s 29

- (1) For section 29(1)(b) of the Act, the following amounts payable under a tax law may be paid to the commissioner using an electronic payment method—

- (a) duty;
- (b) payroll tax;
- (c) land tax;
- (d) betting tax;
- (e) royalty, a royalty civil penalty and a royalty fee;
- (f) penalty tax and unpaid tax interest payable in relation to duty, payroll tax, land tax, betting tax or royalty;
- (g) a cost or expense under section 117 of the Act;
- (h) a cost under the *Duties Act 2001*, section 505;
- (i) a self assessor penalty;
- (j) a fee under a regulation made under the *Duties Act 2001* or the *Land Tax Act 2010*.

(2) In this section—

***approved credit card*** means a credit card approved by the commissioner by a notice published on the department's website.

***betting tax*** means betting tax imposed under the *Betting Tax Act 2018*, section 19.

***electronic payment method*** means—

- (a) payment by electronic funds transfer; or
- (b) payment by direct debit; or
- (c) payment by BPAY facility; or
- (d) if, under an assessment notice relating to 1 or more of the amounts mentioned in subsection (1)(a) to (f), the amount assessed is at least \$10 but not more than \$50,000—payment by Visa or MasterCard credit card or an approved credit card; or
- (e) if the amount mentioned in subsection (1)(g) to (j) is at least \$10 but not more than \$50,000—payment by Visa or MasterCard credit card or an approved credit card.

***land tax*** means land tax levied under the *Land Tax Act 2010*, section 6 or the repealed *Land Tax Act 1915*, section 8.

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*self assessor penalty* means a penalty payable by a self assessor under the *Duties Act 2001*, section 488.

## **5 Electronic payment—Act, s 29A**

For the Act, section 29A(4), definition *prescribed electronic way*, each of the following is an electronic way—

- (a) electronic funds transfer;
- (b) direct debit;
- (c) BPAY facility.

## **6 Interest rate for general refunds—Act, s 39**

For section 39(4)(b) of the Act, the prescribed rate of interest is an annual rate equal to the sum of the bank bill yield rate, rounded to the nearest second decimal point, and 8%.

## **6A When payments are received—Act, s 40**

- (1) For section 40(1)(b) of the Act, the time prescribed is when the payment is credited to an account, with a financial institution, operated by the commissioner in the performance of the commissioner's functions under section 8 of the Act.
- (2) However, if the payment is later dishonoured, the payment is taken not to have been received by the commissioner.

## **7 Waiver of tax law liability—Act, s 43**

For section 43(1) of the Act, the amount prescribed is \$20.00.

## **8 Unpaid tax interest—Act, s 54**

- (1) For section 54(2) of the Act, the prescribed rate of unpaid tax interest is an annual rate equal to the sum of the bank bill yield rate, rounded to the nearest second decimal point, and 8%.
- (2) For section 54(2A)(a) of the Act, the day of the week is Sunday.

**9 Interest rate for overpayments—Act, ss 61 and 61A**

For sections 61(3) and 61A(3) of the Act, the prescribed rate of interest is an annual rate equal to the bank bill yield rate, rounded to the nearest second decimal point.

**10 Recognised laws—Act, s 78**

A law stated in the schedule is a recognised law for the Act.

**11 Corresponding commissioner for recognised laws—Act, s 78**

- (1) The corresponding commissioner for the recognised laws stated in the schedule, other than for parts 1 and 6, is as follows—
  - (a) for part 2—the Commissioner for Australian Capital Territory Revenue under the *Taxation Administration Act 1999* (ACT);
  - (b) for part 3—the Chief Commissioner, or Commissioner of State Revenue, under the *Taxation Administration Act 1996* (NSW);
  - (c) for part 4—the Commissioner of Territory Revenue under the *Taxation Administration Act 2007* (NT);
  - (d) for part 5—the Commissioner of State Taxation under the *Taxation Administration Act 1996* (SA);
  - (e) for part 7—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (Vic);
  - (f) for part 8—the Commissioner of State Revenue appointed under the *Public Sector Management Act 1994* (WA).
- (2) The corresponding commissioner for a recognised law stated in the schedule, part 1, is as follows—
  - (a) for the *Customs Act 1901* (Cwlth)—the Chief Executive Officer of Customs under that Act and the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth);



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- (b) for all other laws—the Commissioner of Taxation under the *Taxation Administration Act 1953* (Cwlth).
  - (3) The corresponding commissioner for a recognised law stated in the schedule, part 6, is as follows—
    - (a) for the repealed *Stamp Duties Act 1931* (Tas)—the person performing the functions and duties, and exercising the powers, of the Commissioner of Stamp Duties under that Act;
    - (b) for all other laws—the Commissioner of State Revenue under the *Taxation Administration Act 1997* (Tas).

## 12 Expenses for attendance—Act, s 88

- (1) The following expenses are prescribed for section 88(7) of the Act—
  - (a) the expenses incurred by a person for—
    - (i) travelling to and from the place the person is required to attend; or
    - (ii) accommodation and meals if the person is necessarily absent from the person’s place of residence to attend the place the person is required to attend;
  - (b) any loss of earnings or additional expenses incurred by a person during the person’s absence from the person’s place of residence to attend the place the person is required to attend.
- (2) The amount of the expenses to be paid to the person is the amount payable under the *Uniform Civil Procedure (Fees) Regulation 2019*, part 3, as—
  - (a) for expenses mentioned in subsection (1)(a)(i)—a travelling allowance; and
  - (b) for expenses mentioned in subsection (1)(a)(ii)—an accommodation allowance; and
  - (c) for expenses mentioned in subsection (1)(b)—an attendance allowance.

- (3) For subsection (2), a reference in the *Uniform Civil Procedure (Fees) Regulation 2019*, part 3, to the court is taken to be a reference to the place the person is required to attend.

## **12A Ways of giving royalty document to commissioner—Act, s 143**

- (1) For section 143(1)(d) of the Act, this section prescribes a way of giving a document under a royalty law to the commissioner.
- (2) The document may be given to the commissioner by leaving it at an office of the resources department with the chief executive, or a public service employee, of the resources department.
- (3) In this section—  
*resources department* means the department in which a resources law is administered.

## **12B When royalty document is given to commissioner—Act, s 144**

- (1) This section applies in relation to a document under a royalty law given to the commissioner under section 12A.
- (2) For section 144(1)(d) of the Act, the document is taken to be given to the commissioner when it is actually received by the chief executive or public service employee mentioned in section 12A(2).

## **13 Non-application of s 147 of Act**

- (1) Section 147(1) of the Act does not apply to a taxpayer if the taxpayer is not required to pay the tax for an instrument, transaction or matter under—
  - (a) an agreement between the taxpayers liable to pay the tax for the instrument, transaction or matter; or
  - (b) an Act relating to the instrument, transaction or matter; or
  - (c) a court order or decision of QCAT.

- (2) Subsection (1)(a) does not apply to the payment of payroll tax or royalty by a taxpayer.

#### **14 Way documents may be given by commissioner—Act, s 148**

For section 148(e) of the Act, the circumstances are that—

- (a) the document relates to a tax law; and
- (b) the person, or the person's tax agent, 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.

#### **15 When document is given by commissioner—Act, s 149**

- (1) For section 149(1)(d) of the Act, a document made available using an approved information system is taken to be given to the person on—
- (a) the date the commissioner gives the person notice the document is available using the approved information system; or
  - (b) if the person satisfies the commissioner that, on the date mentioned in paragraph (a), the approved information system itself was not available to be accessed—the date 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. In this case, the approved information system itself was not available to be accessed.
- 2 The approved information system is functioning normally, but the person does not have access to the internet. In this case, the approved information system itself is still 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.

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**Schedule**                      **Recognised laws**

section 10

**Part 1**                              **Commonwealth***Child Support (Assessment) Act 1989**Child Support (Registration and Collection) Act 1988**Customs Act 1901**Debits Tax Administration Act 1982 (repealed)**Diesel and Alternative Fuels Grants Scheme Act 1999  
(repealed)**Excise Act 1901**Fringe Benefits Tax Assessment Act 1986**Fuel Sales Grants Act 2000 (repealed)**Income Tax Assessment Act 1936**Income Tax Assessment Act 1997**International Tax Agreements Act 1953**Petroleum Resource Rent Tax Assessment Act 1987**Product Grants and Benefits Administration Act 2000**Sales Tax Assessment Act 1992 (repealed)**Sales Tax Procedure Act 1934 (repealed)**Superannuation Guarantee (Administration) Act 1992**Taxation Administration Act 1953**Taxation (Interest on Overpayments and Early Payments) Act  
1983**Taxation (Interest on Underpayments) Act 1986 (repealed)**Taxation (Unpaid Company Tax) Assessment Act 1982  
(repealed)*

*Tobacco Charges Assessment Act 1955* (repealed)

*Trust Recoupment Tax Assessment Act 1985*

*Wool Tax (Administration) Act 1964* (repealed)

## **Part 2                      Australian Capital Territory**

*Debits Tax Act 1997* (repealed)

*Duties Act 1999*

*Financial Institutions Duty Act 1987* (repealed)

*Gaming Machine Act 1987* (repealed)

*Gaming Machine Act 2004*

*Payroll Tax Act 1987* (repealed)

*Payroll Tax Act 2011*

*Taxation Administration Act 1999*

## **Part 3                      New South Wales**

*Debits Tax Act 1990* (repealed)

*Duties Act 1997*

*Health Insurance Levies Act 1982*

*Land Tax Act 1956*

*Land Tax Management Act 1956*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2007*

*Petroleum Products Subsidy Act 1997* (repealed)

*Premium Property Tax Act 1998* (repealed)

*Stamp Duties Act 1920* (repealed)

*Taxation Administration Act 1996*

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## **Part 4**                      **Northern Territory**

*Business Franchise Act 1981* (repealed)

*Debits Tax Act 1990* (repealed)

*Energy Resource Consumption Levy Act 1985* (repealed)

*Financial Institutions Duty Act 1989* (repealed)

*Fuel Subsidies Act 1998* (repealed)

*Pay-roll Tax Act 1978* (repealed)

*Payroll Tax Act 2009*

*Stamp Duty Act 1978*

*Taxation (Administration) Act 1978* (repealed)

*Taxation Administration Act 2007*

## **Part 5**                      **South Australia**

*Debits Tax Act 1994*

*Financial Institutions Duty Act 1983*

*Land Tax Act 1936*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2009*

*Petroleum Products Regulation Act 1995*

*Stamp Duties Act 1923*

*Taxation Administration Act 1996*

## **Part 6**                      **Tasmania**

*Debits Duties Act 2001* (repealed)

*Duties Act 2001*

*Land Tax Act 2000*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2008*

*Stamp Duties Act 1931* (repealed)

*Taxation Administration Act 1997*

## **Part 7**                      **Victoria**

*Business Franchise (Petroleum Products) Act 1979*

*Business Franchise (Tobacco) Act 1974* (repealed)

*Debits Tax Act 1990* (repealed)

*Duties Act 2000*

*Financial Institutions Duty Act 1982* (repealed)

*Land Tax Act 1958* (repealed)

*Land Tax Act 2005*

*Pay-roll Tax Act 1971* (repealed)

*Payroll Tax Act 2007*

*Stamps Act 1958* (repealed)

*Taxation Administration Act 1997*

## **Part 8**                      **Western Australia**

*Debits Tax Assessment Act 1990* (repealed)

*Debits Tax Assessment Act 2002* (repealed)

*Duties Act 2008*

*Financial Institutions Duty Act 1983* (repealed)

*Fuel Suppliers Licensing Act 1997* (repealed)

*Land Tax Act 2002*



*Land Tax Assessment Act 1976 (repealed)*

*Land Tax Assessment Act 2002*

*Pay-roll Tax Assessment Act 1971 (repealed)*

*Pay-roll Tax Act 2002*

*Pay-roll Tax Assessment Act 2002*

*Stamp Act 1921*

*Taxation Administration Act 2003*

*Tobacco Sellers Licensing Act 1975 (repealed)*